

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

Annual Report & Financial Statements for the year ended 30th April 2019

Registered Charity 1071353
Company number 3541920

Trustees/Directors

D Flowers (Founding Trustee)
A Holt (Chair)
S Nixon
J Grayson
T Steere
M Bye
D Bratley
E Hawkhead

Secretary

A Button

TUESDAY



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COMPANIES HOUSE

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Reference and administrative details

Legal Status	Company limited by guarantee not having share capital
Governing Instrument	Articles of Association
Secretary	Mrs Anne Button
Registered Office	The Wharfedale Vineyard, Vineyard House 11 Bennett Road Leeds LS6 3HN
Registered Charity Number	Registered in England No. 1071353
Company Registration	Registered in England No. 3541920
Bankers	Barclays Corporate Bank P O Box 493 Sir Frank Whittle Rd Derby BX3 2BB
Independent Examiner	Fiona Green Stewardship 1 Lamb's Passage London EC1Y 8AB
Day to day management	Day to day management of the charity is delegated to a senior management team made up of the senior and assistant pastors and the Administration team.

Directors

The Directors who served during the year were as follows:

Mr D S Flowers appointed 15 January 1998
Mr A Holt appointed 3 December 2007
Mr Stephen Nixon appointed 3 December 2012
Mr Jonathan Grayson appointed 12 February 2016
Mr Timothy Steere appointed 13 March 2017
Mr Michael Byde appointed 26 October 2018
Mr David Bratley appointed 26 October 2018
Mrs Elizabeth Hawkhead appointed 26 October 2018

Report of the Directors

Structure, Governance and Management

Incorporation

The Company was incorporated on 7th April 1998 and commenced its operations immediately.

Company Directors / Board of Trustees

Trustees are recruited to the board based on the skills set that they possess and the portfolio requirements of the retiring trustees. The Chairperson aims to look at the 2-year period ahead when considering new trustees, retiring trustees and skills required in order to ensure stability of the board.

Prospective trustees are required to attend one trustees' meeting as an observer. Thereafter the existing trustees vote on the appointment and if the invitation is accepted the new trustee is appointed. There is a handover period as roles are passed from outgoing trustees to incoming trustees during which responsibility for that area of the role may be shared. Prospective trustees have a one-to-one session with the Chair who explains the role and expectations and an induction with the Company Secretary to examine the governing documents, annual accounts and recent financial management information.

Trustees are encouraged to read charity news updates and attend training opportunities and seminars such as are provided by Stewardship, Vineyard Churches UK&I and local accountants.

Organisational Structure

Day to day management of the charity is delegated to the Senior Pastor of Leeds Vineyard, the Company Secretary and the Staff team. Much of the work of the charity is supported or carried out by a group made up of paid staff and key volunteers.

The Wharfedale Vineyard operates with four working names to reflect its geographical activities. Until such time as they wish to become independent, both in governance and finance, each of these churches will operate under the aegis of Wharfedale Vineyard.

Leeds Vineyard	This church was started in 1998 (as the Wharfedale Vineyard). It was "planted" out of SW London Vineyard.
Harrogate Vineyard	This church was "planted" out of Leeds Vineyard in January 2012.
Sheffield Vineyard	This church was "planted" out of Leeds Vineyard in July 2012.
Bradford Vineyard	This church was "planted" out of Leeds Vineyard in January 2018.

Relationships with other charities

Wharfedale Vineyard and its four trading entities are affiliated to **Vineyard Churches UK & Ireland (VCUK&I) Charity no: 1099748**. VCUK&I was formed with the purpose of joining together churches that hold common values and practices. It gives oversight to the pastors of Vineyard churches and facilitates church planting. It helps, serves and strengthens the churches by leading, training, resourcing, administering and providing pastoral support to senior pastors. The Wharfedale Vineyard uses the name 'Vineyard' under license from VCUK&I.

The Wharfedale Vineyard gives 5% of its income (i.e. 5% of the income allocated to Leeds, Harrogate, Sheffield and Bradford) to support the work of VCUK&I. This is part of the license agreement with VCUK&I and is in harmony with the charity's objectives.

Leeds Community Development (known as The Vine)

The Founding Trustee and Secretary of Wharfedale Vineyard (David Flowers & Anne Button) and their spouses, are members of Leeds Community Development: a charity which was established by Wharfedale Vineyard to host and resource major community development projects in Leeds on behalf of the church and which has now come under the umbrella of the Wharfedale Vineyard charity.

Risk Management Policies

Financial Plan and Reserves Policy: The trustees run an annual budget agreed at least 3 months before the financial year end and once a year consider a 3-year plan. The target for maintaining cash reserves is 3 months' day to day unrestricted expenditure. This equates to £89,324; at the year end, the unrestricted cash balances totalled £138,848. Cashflow is monitored on a daily basis.

There is internal segregation of duties to provide additional checks of accuracy and propriety of income and expenditure.

Safeguarding: The Company has established a Safeguarding Policy under the auspices of thirty-one:eight (formerly the Churches Child Protection Advisory Service). The policy covers Protection of Children and Vulnerable Adults. The policy is kept under regular review.

Risk Assessments: The Company prepares Risk Assessments for all major activities and events and keeps a risk register to record risk events.

Statement of Directors' responsibilities

The Directors are responsible for the Church finances and for preparing Financial Statements which give a true and fair view of the state of affairs of the Church and of the results of the Church for that period. In preparing those Financial Statements the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Church will continue.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In planning the activities, the Directors have had regard to the guidance on public benefit issued by the Charity Commission.

Hallmarks

'A well-run charity achieves high standards and attracts public confidence and support.

The charity is able to show how its activities are able to support its charitable aims.'

Charity Commission CC60.

The Company demonstrated this hallmark by:

- The appointment of expert trustees who met regularly to manage risk, finances and legal matters;
- Minimising the amount of cash being handled;
- Ensuring that the control and management of financial matters is in the hands of different people and there is an annual review by an external and independent body;
- The Senior Pastors are not cheque/internet banking signatories;
- The appointment of Overseers from the national movement (Vineyard Churches UK&I), John and Debby Wright who are the National Directors of Vineyard Churches UK & Ireland and Senior Pastors of the Trent Vineyard in Nottingham;
- Keeping activities under constant review to ensure that they meet the aims and objectives of the Company.

Objectives and activities

Principal Objects & Activity

The principal objectives and activities of the charity are as set out in the memorandum and articles of association:

- the furtherance of the Gospel of the Lord Jesus Christ
- to build up the faith of the Christian believers
- to share in the training of Christian workers
- to promote Christian education
- to advance the Christian religion
- to relieve the poor and needy and the sick and elderly

Each of the 4 churches expresses these objectives in slightly different ways – here are their vision statements.



Love God, Love People, Love in Action

We believe God has called us to establish a growing, regional, biblically-based community of faith in Leeds. We will worship God, pray, communicate His love and mercy to all people and commit to living out our faith in Jesus in a creative and contemporary way, and in the power of the Holy Spirit.

We believe that there is good news for this generation in the Kingdom of God and we long to share that news – particularly in Leeds and the North.



We aim to make, train and equip followers of Jesus to be effective in the extending of God's Kingdom, to develop leaders, to plant new churches, to contribute to the blessing of the whole church and to minister to the poor in practical ways.



God has called us to establish a vibrant, creative, biblically-based and growing church in Harrogate. A church where all are invited to discover Jesus and what it means to follow Him. An outward-looking community which will, in a creative and contemporary way, in the power of the Holy Spirit, worship God and communicate the good news of Jesus with compassion and generosity. We aim to make and equip disciples, raise up leaders, plant new churches and be a blessing to the wider church.

Our desire is to see lives changed through the power and presence of God; to see broken lives restored; to see those without hope given a reason for joy; to pray for and be actively involved in God's justice for the poor.

We believe God has something powerfully life-changing and relevant to say to all people. Our desire is to grow a church where people are welcome at any part of their journey; whether they are seekers, followers or just hanging out.

Sheffield  vineyard	bradford  vineyard
<p>Sheffield</p> <p>As a family at Sheffield Vineyard our vision is to establish and grow a vibrant, biblically based, regional Vineyard Church rooted in Sheffield that will:</p> <p>LOVE God and worship him in creative and relevant ways, LEARN to live as God intended, and LIVE life with compassion and generosity.</p> <p>We use the words LOVE LEARN LIVE a lot because they are central to everything we do as a church.</p>	<p>God has called us to build a growing, biblically based church in Bradford, which will, in the power of the Holy Spirit, worship God and communicate the gospel with compassion and generosity. We strive to be a family church that caters for all ages, loves Bradford and its community and pursues the plan that God has for the city. We aim to make, train and equip disciples to be effective in extending God's kingdom, to develop leaders, to plant new churches and to contribute to the blessing of the whole body of Christ.</p>

Strategy for discipleship

The Church seeks to provide an environment in which the members of the four communities of faith are discipled in the Christian faith and achieves impact mainly through the "small group" structure, Sunday meetings, outreach into our local communities and through the support of pastoral staff.

Pastoral Care

The pastoral staff are available when needed and all have experience and training in prayer, listening and coaching as well as practical service. However, pastoral care is provided primarily through house groups. These are small groups of 5-20 people meeting weekly in members' homes and led by accredited volunteers. There is a robust system for identifying, training, equipping and supporting house group leaders.

Strategy for sharing the Christian faith

The Church seeks to share the Christian faith and achieves impact through the open and welcoming nature of its meetings, through the personal lives and testimonies of its regular attendees, house groups and Alpha courses. It also achieves impact through extensive service in the local community – known as Reach Out.

Worship Services

Three of the churches hold weekly, open, meetings on Sundays: Leeds at Headingley Methodist Church; Harrogate at St Aiden's School; Sheffield at Birkdale School. These are designed to be welcoming and friendly for all ages. Extensive provision is made for children (particularly at Leeds and Harrogate). The service consists of time and space for

people to build relationship, for sung worship, teaching and prayer ministry. Bradford Vineyard commenced activities in January 2018 and these have been mainly regular meetings and activities at the Senior Pastors' home.

Strategy for the alleviation of poverty

The Church invests significantly both financially and through paid and volunteer time in running a highly successful Child Contact Centre in Leeds. It has a good reputation in the city and a waiting list for its services.

The Church regularly sends volunteers on missions abroad, to places where there are opportunities to support church planting or relief agencies working with the poor or vulnerable (in this financial year: France, Mexico, Mozambique and South-East Asia).

The Church also seeks to alleviate poverty and suffering through the day to day lives of its regular attendees. Some of the activities which emanate from their volunteer service are:

1. giving food, drink and friendship to the Big Issue sellers and homeless;
2. gardening, house decorating;
3. giving out bottles of water and chocolates at community events;
4. developing support for other organisations in Leeds/Harrogate/Sheffield/Bradford;
5. encouraging good neighbourly relationships and involvement by its members;
6. provision of a "store" whereby household items can be donated and re-cycled to needy recipients;
7. housing asylum seekers on an emergency basis;
8. fostering children;
9. supporting a local primary school by clearing the grounds and providing professional teaching support;
10. working with Street Pastors and Teen Challenge (ministry to sex workers);
11. offering prayer for healing
12. the provision of 'grow baby' which provides good quality, new and second-hand, baby clothes and equipment (up to 5 years), completely free of charge, to anyone who needs it, regardless of their income, background, or faith.

The company also makes regular financial donations to suitable charities.

Reach Out

Reach Out is about being church beyond the church. The purpose of Reach Out is to enable everyone within the Vineyard to serve and bless others, especially the forgotten, the sick, the lost and the poor, in every conceivable way, solely for the purposes of the Kingdom of God. Reach Out includes a huge range of activities initiated by house groups and others.

Volunteers

The trustees are extremely grateful to the volunteers who have given their time during the year and without whose contribution the charity would not be able to function as effectively or fully as it does. We conservatively estimated an average of 240 adults who volunteer an average of 2.5 hours per week. This therefore gives a total for the year of 31,200 volunteer hours which, at the living wage of £7.83 per hour (up to April 2018) equates to a value of approximately £244,296. It is likely that this estimate understates the true contribution by volunteers.

Financial Review

Comment on results for year

The year has seen an increase in regular giving to the church and a resulting increase in gift aid recovery. This reflects the growing nature of the churches and is an encouragement that the growth in numbers is reflected in the giving to the churches.

In 2017 Leeds Vineyard launched a STEPS campaign with the aim of purchasing a building in Headingley in 2018 (Vineyard House was purchased on 10 December 2018). This has resulted in a significant level of restricted giving being received for this project.

The charity is therefore in a healthy financial position. In addition to the restricted fund the charity also holds an unrestricted legacy gift which has not yet been fully used. The trustees remain aware of the future costs of the Vineyard House project and are working with a fundraiser, project manager and experts to ensure that the costs are understood and agreed before further commitments are made.

Financial position at end of year

The financial position, as at 30 April 2019, shows unrestricted cash reserves of £138,848.

Source and application of funds

Wharfedale Vineyard is not just a group of individuals but a family of believers who are convinced of the intrinsic value of the church and its work in the local communities and who support this through sacrificial giving.

The Charity receives funds almost entirely by way of freewill giving by the regular attendees. Most of the giving is received by monthly standing order and, where appropriate, tax is reclaimed through Gift Aid.

The funds are used to fulfil the charitable objectives and are applied mainly in the following areas (see strategies above and Notes to the accounts 2 and 3): -

1. Teaching and worship
2. Pastoral work
3. Discipleship
4. Reach Out activities
5. Church planting
6. Giving to other charities

Investment policy and borrowing

The Wharfedale Vineyard holds its reserves in bank balances. It is not the policy of the trustees to hold more funds than are required to meet the Reserves Policy, except when there is a particular spending objective in mind in the near future.

REVIEW OF THE 2018-2019 PERIOD and FUTURE OBJECTIVES, PLANS & TARGETS FOR 2019-2020.

This section is broken down into five elements: Wharfedale Vineyard, Leeds Vineyard, Harrogate Vineyard, Sheffield Vineyard and Bradford Vineyard.

WHARFEDALE VINEYARD

In 2018-2019 the Wharfedale Vineyard achieved the aims set out and continued to develop many of its activities from the previous year. Activities relating specifically to Wharfedale were as follows:

Grouping the Wharfedale Vineyard and Leeds Community Development

The trustees of these two charities received advice from Wrigleys Solicitors and have brought the activities of Leeds Community Development (currently solely the Child Contact Centre) under the umbrella of the Wharfedale Vineyard with the effective date of 26 November 2018. The Leeds Community Development charity remains in existence as a dormant charity.

Separation of Church Funds

2018-2019 has seen continued separation of church funds using separate accounts and with close monitoring of where the funds are held. This includes savings accounts for Harrogate and Sheffield Vineyards to ensure that their reserves are clearly identifiable and accrue their own interest.

2018 - 2019 review

In 2019-20 the Wharfedale Vineyard aims to continue to develop many of its activities from the previous year. Most of these will happen through the Leeds, Harrogate, Sheffield and Bradford churches (see below).

Improving corporate governance

As the individual churches grow, the scope and extent of charity governance needs to extend. Therefore work will be done to ensure that policies and procedures are appropriate and proportional.

Continuing to ensuring Separation of Church Funds

As Harrogate, Sheffield, and Bradford become established and grow, it is possible that they will ultimately detach themselves from Wharfedale Vineyard and become charities in their own right. Therefore, funds relating to each Vineyard are accounted for separately.

2019 - 2020 plans & targets

LEEDS VINEYARD

2018 – 2019 review

Our goals for 2018-2019 were attained as follows:

1. Sufficient funds were raised such that, together with a mortgage facility from Stewardship, contracts were exchanged and the purchase of Vineyard House completed in December 2018;
2. The raising of funds for the renovation of Vineyard House (Phase II) did not commence due to the delayed exchange. This project is commencing in 2019-2021;
3. We posted a surplus of £10,000 for the year;
4. We continued with church services at Headingley Methodist Church and maintain an excellent relationship with our landlords;
5. We continue to develop and grow small groups with over 33 meeting regularly;
6. We continue to invest in our local community through prayer, acts of kindness and intentional relationship building and the intent to be known as "Good Neighbours";
7. The church has continued to grow in numbers and we baptised four people;
8. Bradford Vineyard was released in January 2018;
9. We have increased the numbers of regular prayer meetings including weekly ones.

Life events

During the course of the year we have provided or participated in: 1 funeral, 10 baptisms, 4 dedications, 1 wedding.

2019 – 2020 plans & targets

Leeds Vineyard is now well established in Headingley. The three prime aspects of its current ministry are:

- A public and corporate act of worship for all ages every Sunday morning at Headingley Methodist Church;
- The renovation of Vineyard House;
- The provision of discipleship care through an extensive range of small groups meeting regularly during the week.

During 2018 the teaching theme was "Prayer" and in 2019 the theme was "The Good Book".

Our main objectives are:

1. To raise further STEPS funds in order to fund the initial works and cover costs for planning for future phases of Vineyard House;
2. To obtain planning permission for the Renovation of Vineyard House;
3. To submit applications for funding for Phase 1 of the Renovation Project;
4. To maintain a surplus of income over spending and gradually rebuild our reserves;
5. To continue with the church services at Headingley Methodist Church and to maintain an excellent relationship with our landlords there;
6. To develop and continue to grow the number of small groups;
7. To become great neighbours in the Headingley business and residential community;
8. To grow the church and baptise people;
9. To continue to support missionaries abroad;
10. Establish a regular, weekly, prayer meeting.

HARROGATE VINEYARD

Our goals for 2018/19 were attained as follows:

2018 - 2019 review

1. Significant progress with GEM in arranging for a couple from the USA to join us as key volunteers on a religious worker visa, expected to be completed in 2019/20.
2. Added 2 worship leaders to the team & new band members joined, resulting in increased worship events & resourcing small groups.
3. Growth in our kids' groups and established a regular kids' team, using new resources to ensure both the kids & leaders have a relevant and engaging experience.
4. A healthy increase to giving meant we will be able to increase Senior Pastor Nik's paid hours to 2 days per week in 2019/20.
5. Increase in regular attenders (Sundays & midweek events) resulting in a new small group starting. Our Sunday teams are now established and growing & we are finding that people are being impacted positively by the content of Sunday sermons.
6. A good uptake of attendance at wider Vineyard events (NLC, Youth Worship School, Cause To Live For, National Worship retreat).
7. Undertaken several community project Sundays, providing cleanup/service activities across our local community including a local school & charities, and a couple in partnership with local churches.
8. Continued growth of Reachout projects - including giveaways at each large seasonal event in Harrogate.

Life events: during the course of the year we have provided or participated in: 3 baptisms, 1 dedication, 1 wedding

Our main objectives for 2019/20 are:

2019 - 2020 plans & targets

1. Completion of visa application process for Steve & Lisa Stapp (with GEM) with them starting as Key Volunteers on leadership group in Dec 2019.
2. Equipping several couples for marriage during the coming year
3. Setting up new daytime & weekend affinity smallgroups - including walking groups - with pastoral oversight
4. Increasing the resources for weekly smallgroup, providing theological resource connected with preaching series & training materials
5. Implementing a kids & youth monthly small group
6. Building a connection with the Women's Refuge - agreeing regular gifts (Mothers' Day, Christmas) - and also setting up a Welcome Box service for new residents
7. Train up leaders to initiate new men's & women's ministry
8. Provide prayer ministry training series to equip large team for Sundays/smallgroups
9. Pioneer cross-church Thy Kingdom Come quarterly prayer meetings
10. Contribute to common mission forum activities across Harrogate

SHEFFIELD VINEYARD

2018 – 2019 review

Last year we grew numerically in every area of our church including, Sunday service attendance, children's groups, baby groups, the General Leadership Team. We also appointed 3 new members of staff. We also embarked on more gathering and compassion activities including foodbank, community help projects, international mission.

A short movie showing what we got up to last year can be found at <http://www.sheffieldvineyard.org/vision-and-values/>

We had listed the following last year as specific objectives:

- Start a weekly prayer event – we have now started a weekly prayer group
- Start a weekly ministry – Jesus at the Door, in the centre of Sheffield – we have now started a weekly ministry group
- Start an Alpha group – we ran an Alpha course
- Start a Discipleship Year course – we have not started a Discipleship Course and have decided not to pursue this target in the immediate future.

We have refined our vision to be as follows: **We want our city to be full of people who are full of life.**

God has called us to establish a vibrant, biblically-based, regional Vineyard church rooted in Sheffield, which will, in the power of the Holy Spirit, worship God and communicate the gospel of Jesus in creative and relevant ways. We will make, train and equip disciples to be effective in extending God's kingdom and to show generosity and kindness towards the least, the lonely and the lost.

We have also refined our values as follows:

- All-encompassing worshippers - Our highest priority is to worship God because we believe that above all else, God is to be glorified. In song, and in every area of our lives, we give praise and honour to God.
- Wholehearted disciples - To be a disciple of Jesus is to journey towards becoming more like Him. We want discipleship to captivate every part of us, all the time, wherever we are.
- Authentic family - Jesus invites, gathers, accepts, embraces and welcomes everyone. We are rising to the challenge of being known as a church family by the way we love, serve, help and respect one another.
- Kingdom carriers - We carry the authority of the King and move in the power the Holy Spirit with faith and expectancy (and without being weird) to bring healing and faith in Him.
- Extravagantly generous & kind - God loves the least, the lonely and the lost. We want to actively impact the people of Sheffield, and beyond, with bucket loads of generosity and kindness.

We intend to place an emphasis on helping and serving the poor in the year ahead. With relation to this, we have the following specific objectives:

- We intend to find a mid-week venue to help facilitate many of the activities we would like to do, but better.
- We intend to baptise 6-10 people.
- To intend to re-evaluate our Lifegroup structure with a view of running numerous groups throughout the year
- To start a group to help people who have been affected by recent flooding in Sheffield and the surrounding area.

We aim to continue to do the following:

- To meet weekly on a Sunday
- For 6-10 'Lifegroups' to meet weekly in homes in Sheffield
- To baptise people who decide to follow Jesus
- To run events for the well-being of specific people groups, such as students, youth and children.
- To run a foodbank
- To visit friends in France who are associated with the Vineyard Church and encourage/equip them as we seek to develop the Vineyard church there
- To develop leaders of Lifegroups, worship groups, and ministry groups
- To hold a variety gathering events throughout the year
- To run 'Peaks and Pub' social gathering events
- To support financially individuals and organisations who also seek to bring about positive change to lives of people in Sheffield.
- Engage in and promote national Vineyard events.

BRADFORD VINEYARD

2018 – 2019 review

Our goals for 2018-2019 were attained as follows:

- Belly Buttons continues to thrive and remains at maximum capacity
- Growbaby has grown beyond our expectations and is now limited by our volunteer team.
- Established a regular weekly Housegroup events
- Started building a monthly cycle of Sunday events
- Officially open our Growbaby building and built up a good referral network with help professionals in the community to serve the families of Bradford

2019 – 2020 plans & targets

Our main objectives are:

- To gather people to build Bradford Vineyard
- To maintain and develop Belly Buttons
- Maintain and improve our effectiveness in the use of our Growbaby building
- Develop a volunteer team for Growbaby to increase our capacity to serve families in need
- Look at funding options to help resource the needs of Growbaby from a practical and staffing perspective
- Establish good community relationships by hosting regular gathering events
- Work out a 'next step' for families attending Belly Buttons to help discover Jesus and the Christian faith.
- Establish and maintain a monthly cycle of Sunday events for the Bradford Vineyard community

Approval

This report was approved by the Directors on 26 January 2020 and signed on their behalf by:



Mr Michael Bye
Trustee/Director

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF**

THE WHARFEDALE VINEYARD CHRISTIAN FELLOWSHIP

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2019 on pages 19 to 25 following, which have been prepared on the basis of the accounting policies set out on page 21.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Fiona Green ACA
Member of The Institute of Chartered Accountants in England and Wales

2020

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

The Wharfedale Vineyard Christian Fellowship
Statement of Financial Activities for the year ending 30 April 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Incoming resources							
<i>Incoming resources from generated funds:</i>							
Donations	1	358,017	73,840	431,857	331,091	253,444	584,535
Investment Income	1	482	103	584	760	38	798
Incoming resources from charitable activities	1	28,667	3,896	32,563	11,715	0	11,715
Total incoming resources		387,166	77,838	465,004	343,567	253,482	597,049
Resources expended							
<i>Costs of generating funds:</i>							
Charitable activities:	2	188,396	21,367	209,762	234,088	5,100	239,188
Support:	4	171,400	58,588	229,988	89,006	13,276	102,281
Sub total direct charitable expenditure		359,796	79,954	439,750	323,093	18,376	341,469
Total resources expended		359,796	79,954	439,750	323,093	18,376	341,469
Net incoming resources before other recognised gains and losses		27,370	(2,116)	25,254	20,473	235,106	255,580
Net income/(expenditure)		27,370	(2,116)	25,254	20,473	235,106	255,580
Transfers between funds		232,210	(232,210)	0	780	(780)	0
Net Movement in funds		259,580	(234,326)	25,254	21,253	234,326	255,580
Reconciliation of Funds							
Total Funds brought forward		176,345	234,326	410,671	155,091	0	155,091
Total Funds carried forward		435,925	0	435,925	176,345	234,326	410,671

CONTINUING OPERATIONS

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

TOTAL RECOGNISED GAINS AND LOSSES

The Church has no recognised gains or losses other than those included in the Statement of Financial Activities.

The Notes on pages 21 to 25 form part of these Financial Statements.

**The Wharfedale Vineyard Christian Fellowship
Balance Sheet as at 30 April 2019**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Fixed assets:							
Tangible Assets	5	612,500		612,500	3,003	0	3,003
Total Fixed Assets		612,500	0	612,500	3,003	0	3,003
Current assets:							
Debtors	6	12,911	0	12,911	11,516	26,531	38,047
Cash at bank and in hand	7	138,848	0	138,848	175,199	209,208	384,407
Total Current Assets		151,760	0	151,760	186,715	235,739	422,454
Current Liabilities:							
Creditors falling due within one year	8	46,918	0	46,918	13,373	1,413	14,786
Net Current assets		104,842	0	104,842	173,341	234,326	407,667
Non-Current Liabilities:							
Creditors falling due in more than one year	8	281,418	0	281,418	0	0	0
Total assets less current liabilities		435,924	(1)	435,924	176,345	234,326	410,671
Capital and Reserves							
Accumulated Funds		176,345	234,326	410,671	155,091	0	155,091
Movement in Year		259,580	(234,326)	25,254	21,253	234,326	255,580
Total Capital and Reserves		435,925	0	435,925	176,345	234,326	410,671

For the year ended 30/04/2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

a. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act -- however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.

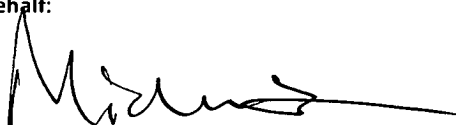
b. The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Financial Statements were approved by the Board of Directors on 26th January 2020.

And signed on its behalf:

Mr Michael Byde
Trustee/Director



26 JAN 2020

The Notes on pages 21 to 25 form part of these Financial Statements.

The Wharfedale Vineyard Christian Fellowship

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th April 2019

ACCOUNTING POLICIES

a) ACCOUNTING CONVENTIONS AND STANDARDS

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the directors have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014; and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The following are the accounting policies which have been applied in dealing with material items:-

b) INCOME

Legacy income is recognised when it meets the three criteria of certainty, entitlement and measurement. This is deemed to be the earlier of the cash receipt or firm notification from the Executor.

Income includes Gift Aid donations and tax recoverable under Gift Aid donations. Income received in circumstances where a claim for repayment of tax has or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimable from HM Revenue & Customs but not yet received is disclosed in debtors.

The proceeds of donations in kind which are sold and redeemed, such as coupons and stamps, are brought into account only when the proceeds are received.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

c) OTHER INCOME & EXPENDITURE

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations. Grants for the support of missionaries are accounted for on the basis of support that relates to the financial year.

The cost of raising funds is not significant and has not been separately disclosed.

d) FUNDS

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

e) DEPRECIATION

Tangible fixed assets are depreciated at annual rates to write the cost of the assets over their estimated useful lives. The rates of depreciation are:

Land	- Nil Depreciation
Building	- 2.5% per annum straight line method over remaining useful life
Building Alterations	- 6.67% per annum straight line method
Motor Equipment	- 20% per annum straight line method
Computer Equipment	- 33.33% per annum straight line method
Equipment, Fixtures and Fittings	- 20% per annum straight line method
Equipment, PA System	- 25% per annum straight line method

The threshold for capitalisation is set at £10,000.

f) PENSION COSTS

The company operates a defined contribution scheme for certain of its employees. Pension premiums are charged as they are paid.

g) FINANCIAL INSTRUMENTS

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

g) TAXATION

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

h) EXEMPTION FROM PREPARING A CASH FLOW STATEMENT

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

1. Analysis of incoming resources	2019	2019	2019	2018	2018	2018
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Income from donations and legacies						
a Tithes and Planned Giving	310,709	66,738	377,448	285,980	226,928	512,908
b Tax Recovery via Gift Aid	47,308	7,101	54,409	45,112	26,516	71,628
	<u>358,017</u>	<u>73,840</u>	<u>431,857</u>	<u>331,091</u>	<u>253,444</u>	<u>584,535</u>
Investment Income	<u>482</u>	<u>103</u>	<u>584</u>	<u>760</u>	<u>38</u>	<u>798</u>
Incoming resources from charitable activities						
d Other Income from activities	25,627	3,896	29,523	8,195	0	8,195
e VCUK&I Northern Area Income	3,040	0	3,040	3,520	0	3,520
	<u>28,667</u>	<u>3,896</u>	<u>32,563</u>	<u>11,715</u>	<u>0</u>	<u>11,715</u>
Total incoming resources from charitable activities	387,166	77,838	465,004	343,567	253,482	597,049
2 Analysis of charitable expenditure						
	2019	2019	2019	2018	2018	2018
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
a Fundraising Expenses	0	6,367	6,367	0	0	0
b Teaching and Worship	34,931	0	34,931	21,066	0	21,066
c Pastoral Activity	81,571	0	81,571	87,193	0	87,193
d Conferences and Events	19,766	0	19,766	11,776	0	11,776
e Youth & Children Activities	9,508	0	9,508	4,476	0	4,476
f Gifts to support mission activity - Note 3	42,620	15,000	57,620	18,414	5,100	23,514
g Bradford (see note below)				941	0	941
h Harrogate (see note below)				42,241	0	42,241
k Sheffield (see note below)				26,852	0	26,852
Total charitable activities	<u>188,396</u>	<u>21,367</u>	<u>209,762</u>	<u>212,959</u>	<u>5,100</u>	<u>218,059</u>

2018 figures show expenditure for Bradford, Harrogate and Sheffield which were not captured within other components of spending. From 2019 onwards the charity trustees have chosen to report on the type of charitable expenditure rather than the geography of the expenditure as this is thought to more accurately reflect the nature of the charities work. Site specific financial data is captured in the management accounts and therefore can still be analysed by the trustees.

3 Gifts to support mission activity	Institutions	Individuals	Total 2019	Institutions	Individuals	Total 2018
	£	£	£	£	£	£
k Mission Support - Overseas	10,000	7,100	17,100	0	7,138	7,138
l Vineyard UK	17,360	0	17,360	16,376	0	16,376
m Other giving	5,600	17,560	23,160	0	0	0
	<u>32,960</u>	<u>24,660</u>	<u>57,620</u>	<u>16,376</u>	<u>7,138</u>	<u>23,514</u>

Wharfedale Vineyard provides regular funding to Vineyard Churches UK and Ireland, calculated as 5% of all gifted unrestricted income. This arrangement constitutes a constructive obligation such that any funds assessed as owed to VCUK&I will be accounted for as a liability on a monthly basis.

The grants to institutions, included in the Reach Out Programme and Gifts to Support Mission Activity amounting to more than £1,000 in the year were:

Leeds Community Development	5,600	This gift was made prior to the activities being acquired by Wharfedale Vineyard.
Stewardship (for Mungarro)	5,000	
Home Leone	10,000	

4 Analysis of Support Costs	2019	2019	2019	2018	2018	2018
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
a Salaries	87,142	2,077	89,219	39,940	0	39,940
b Accommodation	23,702	0	23,702	23,970	0	23,970
c Depreciation	14,593	0	14,593	3,954	0	3,954
d Mortgage Interest Payments	4,648	0	4,648	0	0	0
e General Fees and Advice	3,628	0	3,628	2,822	0	2,822
f Other Expenditure	35,287	56,511	96,446	16,819	13,276	30,095
g Accounts Examination	2,400	0	2,400	1,500	0	1,500
	171,400	58,588	229,988	89,006	13,276	102,281

5 Fixed asset investments

	Computer Equipment	PA Equipment & Musical Instruments	Land and Building	Total Assets
	£	£	£	£
COST OR VALUATION				
At 1st May 2018	13,706	34,448	0	48,154
Acquisitions	0	0	625,000	625,000
Disposals	0	-910	0	-910
At 30th April 2019	13,706	33,538	625,000	672,244
DEPRECIATION				
At 1st May 2018	13,706	31,444	0	45,150
Charge for the year	0	2,093	12,500	14,593
At 30th April 2019	13,706	33,537	12,500	59,743
NET BOOK VALUE				
At 30th April 2019	0	0	612,500	612,500
At 30th April 2018	0	3,003	0	3,003

6 Analysis of Current Assets

Debtors under 1 year	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	2019	Funds	Funds	2018
	£	£	£	£	£	£
Prepayments	350	0	350	850	0	850
Other Debtors	8,389		8,389	7,064	42	7,107
Gift Aid Reclaim	4,173		4,173	3,601	26,489	30,090
	12,911	0	12,911	11,516	26,531	38,047

7 Analysis of cash and deposits

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	2019	Funds	Funds	2018
Wharfedale Current Account	15,743		15,743	11,875	-660	11,215
Leeds Vineyard Account	6,675		6,675	-3,826	8,943	5,117
Harrogate Vineyard Account	20,114	0	20,114	22,232	0	22,232
Sheffield Vineyard Account	35,273	0	35,273	13,454	0	13,454
Steps Account	2,307		2,307	-4,835	200,887	196,052
Festivals Account	0	0	0	0	0	0
The Vine Account	22,865	0	22,865	0	0	0
Mission Account	2,214	0	2,214	2,530	0	2,530
Stewardship Building Account	0	0	0	74,905	38	74,943
Stewardship Harrogate	15,247	0	15,247	15,156	0	15,156
Stewardship Sheffield	12,169	0	12,169	12,096	0	12,096
Stewardship Wharfedale	6,241	0	6,241	31,612	0	31,612
	138,848	0	138,848	175,199	209,208	384,407

8 Analysis of current liabilities and long term creditors

Creditors under 1 year	Unrestricted Funds	Restricted Funds	Total 2019	Unrestricted Funds	Restricted Funds	Total 2018
Barclays Credit Card	3,967	0	3,967	4,329	273	4,602
Creditors	12,036		12,036	7,215	1,140	8,355
Accruals	2,993		2,993	1,830	0	1,830
Stewardship Mortgage - see note below	27,922		27,922			
	<u>46,918</u>	<u>0</u>	<u>46,918</u>	<u>13,373</u>	<u>1,413</u>	<u>14,786</u>
Creditors over 1 year	Unrestricted Funds	Restricted Funds	Total 2019	Unrestricted Funds	Restricted Funds	Total 2018
Stewardship Mortgage - see note below	281,418	0	281,418	0	0	0
	<u>281,418</u>	<u>0</u>	<u>281,418</u>	<u>0</u>	<u>0</u>	<u>0</u>

The Stewardship mortgage is secured on Vineyard House. Interest is payable at a variable rate, which at the balance sheet date was 4%. The loan is being repaid in monthly instalments over 15 years

The repayments are as follows:

	2019 £	2018 £
Within one year	27,922	0
Between one and five years	111,696	0
After five years	169,722	0
	<u>309,340</u>	<u>0</u>

9 Staff Costs	Unrestricted Funds	Restricted Funds	Total 2019	Unrestricted Funds	Restricted Funds	Total 2018
	£	£	£	£	£	£
Gross Pay	161,777	1,922	163,699	154,015	0	154,015
Employer's NI	5,248	99	5,347	4,103	0	4,103
Employer's Pension Contribution	4,702	56	4,758	4,382	0	4,382
Total	<u>171,727</u>	<u>2,077</u>	<u>173,804</u>	<u>162,500</u>	<u>0</u>	<u>162,500</u>
Full Time Equivalent (FTE)	6.40	0.10	6.50	5.60	0	5.60

The total staff costs in the year include payments to Mr. D Flowers in his position as founding pastor of the Church as permitted by the governing document (£31,341, 2018: £31,341) and employer pension contributions were made (£940, 2018: £940).

Payments were also made to Mrs. A Flowers (wife of a director) who was employed in a pastoral role part time (£9,724, 2018: £9,100) and employer pension contributions were made (£282, 2018: £254).

No staff received salaries at a rate of more than £60,000 per annum.

Remuneration payable to key management (excluding trustees) amounted to £56,707 in the year (2018: £52,911). Key management is considered to cover church leaders and senior management directly employed by the charity.

The total amount of donations funded by trustees and connected parties was £74,235 (2018: £50,394) of which £23,200 was restricted (2018: £16,350).

David Flowers is also one of the directors at Flowers McEwan, through whom the pension scheme and keyperson insurance is arranged. The firm were appointed by the Board of Trustees as they were thought to represent good value for money.

No other transactions have taken place with related parties during the year.

Fees payable to Stewardship, other than for the independent examination and mortgage services, for payroll bureau services and access to a consultancy helpline, totalled £1,221 (2018: £1,679).

No other Trustees/Directors, nor anyone connected to them received any remuneration.

10 Contingent Liabilities

There were no contingent liabilities as at 30th April 2019 (2018: NIL)

11 Capital Commitments

There were no capital commitments as at 30th April 2019 (2018: NIL)

12 Events Since Year End

None

13 Funds

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers in the Year	Closing Balance
	£	£	£	£	£
Restricted Funds					
Vineyard House	234,326	77,838	79,954	-232,210	0
	<u>234,326</u>	<u>77,838</u>	<u>79,954</u>	<u>-232,210</u>	<u>0</u>

The transfer from the Vineyard House to the Designated Building Fund has been made following the purchase of Vineyard House

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers in the Year	Closing Balance
	£	£	£	£	£
Unrestricted Funds					
General	176,343	387,166	347,296	-83,450	132,763
Designated Building fund	0		12,500	315,660	303,160
	<u>176,343</u>	<u>387,166</u>	<u>359,796</u>	<u>232,210</u>	<u>435,923</u>

The assets and liabilities represented by the various funds are as follows:

	Fixed Assets	Bank and Cash Balances	Other Net Assets	Total
	£	£	£	£
Restricted Funds				
Vineyard House	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unrestricted Funds				
General	0	138,848	-6,084	132,764
Designated Building fund	612,500		-309,340	303,160
	<u>612,500</u>	<u>138,848</u>	<u>-315,424</u>	<u>435,924</u>

The restricted funds represent amounts received for specific purposes and the movements in 2018 were as follows:

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers in the Year	Closing Balance
	£	£	£	£	£
Restricted Funds					
Vineyard House	0	253,482	18,376	-780	234,326
	<u>0</u>	<u>253,482</u>	<u>18,376</u>	<u>-780</u>	<u>234,326</u>

The transfer of £780 from the Vineyard House to General Funds has been made for the purpose of covering the cost of expenditure accrued the previous year before the Vineyard House Fund was established.

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers in the Year	Closing Balance
	£	£	£	£	£
Unrestricted Funds					
General	155,091	343,567	323,093	780	176,345
	<u>155,091</u>	<u>343,567</u>	<u>323,093</u>	<u>780</u>	<u>176,345</u>

The transfers between the Designated and General Funds was to provide for the cost of centralized administration and support functions.

The assets and liabilities represented by the various funds are as follows:

	Fixed Assets	Bank and Cash Balances	Other Net Assets	Total
	£	£	£	£
Restricted Funds				
Vineyard House	0	209,208	25,118	234,326
	<u>0</u>	<u>209,208</u>	<u>25,118</u>	<u>234,326</u>
Unrestricted Funds				
General	3,003	175,199	-1,858	176,345
	<u>3,003</u>	<u>175,199</u>	<u>-1,858</u>	<u>176,345</u>