

Charity Registration No. 1099748

Company Registration No. 04839046 (England and Wales)

Charity Registration in Scotland SC041285

Vineyard Churches UK and Ireland

Trustees' Report and Financial Statements

31st December 2025



Vineyard Churches UK and Ireland

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Vineyard Churches UK and Ireland

Trustees' Report

For the year ended 31 December 2025

The Trustees submit herewith their Annual Report together with inspected financial statements for the year ended 31 December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

When planning the activities for the year, the Trustees have considered the Charity Commission guidance on the public benefit, and the specific guidance on charities for the advancement of religion to provide public benefit.

1. Objectives and Activities

The primary object of the company is the advancement of the Christian faith, including missionary activities in the United Kingdom and overseas and the planting of new churches. From these key objectives can be drawn: To provide pastoral oversight, training and resourcing to the members and associate members of Vineyard Churches UK and Ireland (hereafter "VCUKI") and to oversee the planting of new Vineyard congregations in the UK and Ireland and to support international missions.

We believe that these lead to the propagation of Christian beliefs, which bring hope and reason to those in need, spread ethical values to society as a whole and contribute to social action.

a. Public benefit

When planning the activities for the year, the Trustees have considered the Charity Commission guidance on public benefit, and in particular, the specific guidance on charities for the advancement of religion to provide public benefit.

b. Summary of Objectives

The Company is established to:

- i) Provide oversight to the Senior Pastors of existing churches and facilitate the planting of new churches.
- ii) Bring together churches that hold common values and practices.
- iii) Do all it can to help people become all that they can in Christ, by helping, serving and strengthening our churches. VCUKI believes this can only be achieved through the building and sustaining of strong relationships among the churches, based on love, openness and trust.

Vineyard Churches UK and Ireland

Trustees' Report (continued)

For the year ended 31 December 2025

1 Objectives and Activities (continued)

c. In meeting our objectives, we adhere to the following principles:

- i) Exercising spiritual authority and accountability - Affiliated Churches have chosen to be part of the Vineyard family and, as such, carry its name. This relationship is one of spiritual respect and submission. VCUKI is where churches have found a leadership that they can trust and willingly want to submit to. VCUKI provides vision, encouragement, training, oversight, care, and, when necessary, correction.
- ii) Self-governing legally – Affiliated Churches manage their own affairs, are financially independent and employ their own staff and leadership teams.
- iii) Our organisation's structure is based around supporting and empowering our affiliated churches and Licensed Senior Pastors to extend the Kingdom of God in their communities and beyond.
- iv) VCUKI provides vision, training, resources and guidance to those on the front lines of Kingdom ministry in the UK and Ireland.

d. Strategies for achieving objectives:

i) Church Planting

During the period of these accounts, the number of Vineyard Churches stands at 121 (2024 – 119) with 19 (2024 - 26) additional site churches.

ii) Coaching

The coaching program continued this year, with the aim of each new Church Planter and existing Senior Pastor to have a coach to aid and assist them in the journey of planting or running a church. We have several certified coaches as well as several people who are on the training programme. This truly empowers leaders to become everything God created them to be. At the same time, it builds a healthy, dynamic, and life-giving church culture, striking a vital balance between 'being' and 'doing' as we care for our leaders.

Vineyard Churches UK and Ireland

Trustees' Report (continued)

For the year ended 31 December 2025

1 Objectives and Activities (continued)

iii) Events

For the furtherance of religious education of the Vineyard Movement and wider Church, several national events were held throughout the year, as follows:

- (1) Vineyard National Gathering in April. This event takes place twice in one week; the total number of attendees over both events was 1,920 (2024 – 1,800). Teaching came from Tom Thompson, James Rankine, Lara Sokunbi, and John Wright.
- (2) No National Worship Retreat was held in the year; however, several regional events took place around the country for a time of connection, teaching, ministry and worship.
- (3) The Dreaming the Impossible youth festival took place in August at the Staffordshire Showground over 5 days. 4,248 young people and youth leaders gathered, with a further 722 people on teams to make the event run (2024 – 3,778 young people and a further 653 on teams). The event was considered to be a resounding success.
- (4) The Cause to Live For Conference, held in November, aimed at the 18-30's for a time of encouragement, envisioning and equipping for the cause of Jesus Christ. 1,018 attended, including the team (2024 - 875).

iv) Resourcing

VCUKI provides Licensed Senior Pastors and Affiliated Churches free access to the Vineyard 'Stack' resource website. The Stack hosts a wide variety of in-depth guidance and template documents to resource leaders and their churches in their ministries.

v) Vineyard Training and Ministry Pathway

- (1) The Vineyard Ministry Pathway is a leadership development strategy designed to assist with leaders' journeys towards vocational ministry in the Vineyard. It aims to help leaders from any context receive the training and support they need to step into their calling to ministry. It takes leaders of all ages and stages and prepares them for vocational ministry through tailored training and equipping programmes. The pathway has multiple stages, ranging from a modular leadership training course run through individual Vineyard churches in the UK and Ireland, called Vineyard Essentials, to a year-long intensive part-time Leadership College programme for those aiming to step into vocational ministry or church planting. Following on from the huge success of the Leadership College in the first year, the College took on 57 new students for the academic year 2025/26 (2024 – 61), with students spread over six campuses.

Vineyard Churches UK and Ireland

Trustees' Report (continued)

For the year ended 31 December 2025

1 Objectives and Activities (continued)

- (2) The Vineyard Training Platform is a digital platform used to provide training resources to the movement. This platform brings together the best training in a variety of ministry areas that people can access whenever they need, and on any device. Several modules have been created to aid theological education in the Vineyard, covering such topics as: An introduction to Theology, Hermeneutics, The Story of the Kingdom, The Pentateuch, and many more.

vi) Areas

The primary work of the movement is carried out through local churches, which are grouped together geographically into areas, typically with 10-12 churches per area. The pastoral support and care for those churches is facilitated by an Area Leader, Coach, Spiritual Director, and Pastoral Mentors. Different activities have been carried out in different areas, but the main activities include:

- (1) Relationship building – encouraging networking, co-operation, and encouragement amongst the church leaders within the area, investing time in Senior Pastors and worship leaders and looking at potential church planters.
- (2) Teaching and Training – facilitated by Area Days, Leadership Essentials Course Centres based around the country, trustee training and the Vineyard 'Stack' resource website.
- (3) Pastoral Support – Area Leaders spend time supporting Senior Pastors, which includes assisting with difficult local issues that arise and general mentoring.

vii) Regions

Each region has a cluster of churches grouped by area. These Regional Leaders work together with their Area Leaders to provide leadership, vision, and encouragement. The six Regional Leaders all report to the Vineyard National Leadership Team (VLT), which enables the national strategy and its local implementation to be disseminated quickly at a local level.

viii) Trademarks

To protect the reputation of all Vineyard churches, VCUKI owns and controls several registered trademarks and devices associated with the word 'VINEYARD' when used in the provision of religious activities in the UK and Ireland. The marks are licensed to those who have been authorised to minister in the Vineyard name. The use of the marks is governed by the Charities by-laws. The trademarks and bylaws together form a fundamental part of VCUKI's governance and oversight structures.

Vineyard Churches UK and Ireland

Trustees' Report (continued)

For the year ended 31 December 2025

1 Objectives and Activities (continued)

ix) Ministry Networks

- (1) Church Planting (Vineyard Multiply) – continues to be a high priority for the Vineyard Movement. Multiply Vineyard is about inspiring and equipping Kingdom people to launch Kingdom communities. Vineyard Multiply is led by Associate National Director Chuck Freeland.
- (2) Youth Network - We're passionate about seeing a generation of young people meet Jesus and fearlessly follow him. It's in Jesus that we find purpose, hope, freedom and a secure identity rooted in him. Then we Dream The Impossible. The Vineyard Churches Youth Network is coordinated by the Dreaming The Impossible (DTI) team. The DTI team is led by Susie Aldridge.
- (3) Worship - Our mission is to train worship leaders, equip the church and to capture the songs that emerge from within our movement. The Worship Ministry Network is led by Jon Solway.
- (4) International Missions – we estimate that half of the Vineyard churches in the UK and Ireland are actively involved in supporting overseas mission. They support church planting efforts, ministry to the poor and advancing social justice to those around the world. This network is led by Nick Sutton.

x) Safeguarding

VCUKI takes the safeguarding of children, young people, and adults very seriously. As a family of churches, we have a duty to promote the welfare of children, young people, and adults. We believe that we should work together to prevent abuse from occurring and that we should seek to protect those who are at risk of being abused and respond well to those who have been abused. The welfare of children, young people and adults at risk is always paramount and should take precedence over all other considerations. VCUKI has a National Safeguarding Team that works in partnership with local Vineyard churches across all our locations to help provide a safe environment in which children and adults can develop physically, intellectually, and spiritually.

xi) VCUKI Grant giving policy and philosophy

Much of our primary work is delivered through specific local churches, which maintain direct contact with our target demographics. By leveraging their existing skills and infrastructure, we can award targeted grants to cover their marginal costs. This approach allows us to fulfil our mission in a highly efficient, focused manner without incurring additional overhead. Consequently, our grants are tied to distinct projects that directly advance the charity's core objectives, namely:

- (1) Provide pastoral oversight to individual churches across the UK and Ireland through Area and Regional Leaders.
- (2) Train and resource member churches by delivering theological education and leadership development programs.

Vineyard Churches UK and Ireland

Trustees' Report (continued)

For the year ended 31 December 2025

1 Objectives and Activities (continued)

- (3) Support the planting of new churches throughout the UK and Ireland.
- (4) Advance theological knowledge both nationally and internationally.
- (5) Partner with the global Vineyard Movement to equip leaders and advance the Christian faith through domestic and overseas missions.

It is further understood that, upon receipt and expenditure of the grants, these churches will, annually, account for the expenditure and describe the nature and details of the activities they have undertaken to help us fulfil our objectives.

xii) Plans for the Future

The movement's focus continues to be:

- (1) Leadership College - to enrol new students to start the new course in September.
- (2) Vineyard Theological Training - to equip leaders and potential leaders in their gifting, focusing on three main areas of leadership training: spiritual formation, hands-on experience for ministry and biblical training.
- (3) To use the strategic reserves in developing and growing Vineyard Churches, five priorities in the UK see paragraph 2a(iii).
- (4) Run a number of national events, including:
 - (a) Soul Care senior pastors' retreat in Jan 2026.
 - (b) Regional Worship Gatherings in Feb 2026.
 - (c) Vineyard National Gathering in April 2026.
 - (d) Dreaming the Impossible Conference in August 2026.
 - (e) Cause to Live For Conference in November 2026.
- (5) To develop new Ministry Networks in support of the charity's objects.

2. Financial Review

Trustees believe that the internal financial controls conform to guidelines issued by the Charity Commission and the Fundraising Regulator.

The principal stream of income of the charity continues to consist of regular contributions from local Vineyard churches. These are supplemented by one-off gifts to initiate new projects.

Vineyard Churches UK and Ireland

Trustees' Report (continued)

For the year ended 31 December 2025

2 *Financial review (continued)*

During this period, major grants were made totalling £191,730 (2024 - £162,743), a detailed breakdown is included in note 7 to the accounts.

Total incoming resources for the period amounted to £2,588,590 (2024 - £2,212,336), all applied for general purposes, except for that given at various conferences and restricted to that offering.

Total resources expended for the period amounted to £2,811,682 (2024 - £2,435,646).

Leaving reserves at the year-end of £798,014 (2024 - £1,021,106).

a. Reserves policy

In line with Charity Commission guidance, the Trustees have reviewed their policy on the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) and find that the charity should have:

- i) Operating Reserves equivalent to 4 months of core expenditure in the current year. At present, the free liquid reserves are £208,812, which represents 3.8 months of expenditure at 2025 levels.
- ii) Designated Funds – Fixed Assets: This represents resources in the charity's fixed assets. The fund is, therefore, not readily available for other purposes.
- iii) Strategic Reserves are unrestricted funds over and above those needed for operating reserves and designated reserves to be used for new initiatives as and when they arise.

b. Investment policy

In the current investment climate, our policy has been to hold reserves on deposit at the highest rate of interest that can be earned safely and ethically.

Vineyard Churches UK and Ireland

Trustees' Report (continued)

For the year ended 31 December 2025

2 *Financial review (continued)*

The trustees, having considered the charity's reserves and bank balances in light of current global events, have a reasonable expectation that the charity has adequate resources to continue in operational existence for a period of 12 months from the date of approval of these financial statements and, therefore, have prepared the financial statements on a going concern basis.

3. Structure, Governance and Management

VCUKI is a company limited by the guarantee of its members and is also registered as a charity in England and Wales (No 1099748) and in Scotland (No SCO41285). The Articles of Association (last amended on 25 February 2020) of the charity act as its governing document.

The key groups are shown below. In the case of the first two, their members are listed on page 12.

a. Trustees

The Trustees' role is to oversee the financial affairs of VCUKI, to consider and manage risk, and to ensure compliance with legislation and regulations.

The Trustees also form the board of directors of the company, and they meet in person at least 3 times per year with intervening Zoom calls. They are appointed by the board, which regularly assesses the skills and expertise required for the effective and efficient management of the charity and its assets. The group consults widely with experts about emerging issues affecting VCUKI.

The Trustees have given due consideration to the Charity Commission's published guidance on the operations of the Public Benefit requirement.

i) The process of selection and induction of Trustees:

Our Trustees would typically be practising Christians who are either church leaders or professionals of some standing and repute. Ideally, they would have become familiar with the workings and business of VCUKI through being a church pastor or voluntary leader within a local Vineyard church. They would also be checked to see that they are in good standing and are not disqualified from serving as a trustee according to automatic disqualification rules under the Charities (Protection and Social Investment) Act 2016. Being a charity with care and oversight for children, trustees are also required to have an enhanced level criminal record certificate for the child workforce without a barring list check.

Vineyard Churches UK and Ireland

Trustees' Report (continued)

For the year ended 31 December 2025

3 *Structure, Governance and Management (continued)*

ii) Induction process – all new Directors / Trustees are supplied with the following:

- (1) Recent financial accounts
- (2) Overview of the business
- (3) Articles of Association
- (4) Staff handbook
- (5) Charity Risk Register
- (6) Induction and orientation covering the practical aspects of the charity's objectives

The charity provides Trustee and Director Insurance cover to the amount of £ 1 million.

b. Vineyard Leadership Team

The Vineyard Leadership Team (hereafter "VLT") is responsible for the day-to-day operations, leadership and strategy of VCUKI, which they execute in conjunction with the Trustees. The VLT consists of 10 people. They meet physically at least four times per year and also have video calls at other times as needed. They focus particularly on the areas of church development and church planting.

c. Area Leaders

The UK and Ireland are divided into 15 'Areas'. Area Leaders coordinate and support churches in their areas: East Anglia, East Midlands, Essex and Kent, Ireland, London, Northeast, Northwest, Scotland, South Central, South Coast, South Midlands, South West, West Country and Wales, West Midlands and Yorkshire

d. Regional Leaders

'Areas' are clustered together into six 'Regions', as follows: Ireland, London & South East, Midlands and East, North, Scotland, South & Wales. All Regions are overseen by a Regional Leader.

The Areas and Regions help to facilitate clear lines of connection and communication between the local church and the VLT.

e. Risk Management

A formal risk management procedure is followed to assess business risks and implement risk management strategies. Major strategic, operational and financial risks to which VCUKI may be exposed have been identified and prioritised in terms of potential impact and likelihood of occurrence. Systems have been established to mitigate those risks. The action plan is reviewed annually as required to ensure its validity.

Vineyard Churches UK and Ireland

Trustees' Report (continued)

For the year ended 31 December 2025

3 *Structure, Governance and Management (continued)*

As part of this process, the Trustees have reviewed the risk to the reputation and image of VCUKI, and a comprehensive process has been established to mitigate the risks we face.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- An annual budget approved by the Trustees.
- Regular consideration by the Trustees of financial reports.
- Delegation of authority and segregation of duties.
- Identification and management of risks.

i) Fundraising

Vineyard Churches UK & Ireland is registered with the Fundraising Regulator. We are committed to ensuring that our fundraising remains legal, open, honest and respectful and will abide by the Fundraising Code of Practice.

VCUKI's fundraising happens generally twice a year at our National Leaders Gathering and Dreaming The Impossible national youth conference; an announcement is made from the front of the stage, usually by senior leadership representatives, detailing what VCUKI is fundraising for. This can be for other charities with similar aims and ethos to Vineyard Churches UK & Ireland, or internal VCUKI projects. Other promotional means include details on the giving page on the conference websites and in the event brochures.

The donors can either donate by logging into the Vineyard Churches UK Ireland giving page to pay by credit/debit card or make a direct transfer to the VCUKI bank account. Baskets will be sent around the auditorium for cheques and cash to be donated, though this forms a very small proportion of the total given.

No one is coerced into giving, and it is a purely free choice of the individual whether they wish to donate.

There were no compliance issues with a scheme or fundraising standard.

There have been no complaints concerning fundraising by Vineyard Churches UK & Ireland.

Vineyard Churches UK and Ireland

Trustees' Report (continued)

For the year ended 31 December 2025

3 *Structure, Governance and Management (continued)*

The setting of pay and remuneration for key management personnel is arrived at by looking at equivalent roles in the local community such as the education sector and the charitable sector, a cost of living rise is given based on the Office for National Statistics average earnings report in December to start from the following financial year, the board approves the budget for the year including the increase in salaries and pension contributions.

4. Reference and Administrative Details

National Directors

John and Debby Wright

Vineyard Leadership Team

Mark Crosby
Chuck & Taryn Freeland

Andrew & Rosie McNeil
James Rankine
Andrew Smith
John & Debby Wright
Tom Thompson

Vineyard Cardiff (West)
Catalyst Vineyard (until September 2025) & Verso
Vineyard (from January 2026)
Birmingham Vineyard
Vineyard Cardiff
Belfast Vineyard
Trent Vineyard
Croydon Vineyard

Trustees

Robert Byk
Alareen Farrell
Clive Sillito (Chairman)
John Wright
Joanna Frost
Nick Harding

Company Secretary

Thomas Bell

Registered Name

Vineyard Churches UK and Ireland

Working Name

Vineyard Churches

Principal and Registered Office

Unit 8, K3 Business Park
200 Clough Road
Hull
HU5 1SW

Bankers

Bank of Scotland
33 Old Broad Street
London
BX2 1LB

Vineyard Churches UK and Ireland

Trustees' Report (continued)

For the year ended 31 December 2025

4 Reference and Administrative Details (continued)

	HSBC 3-4 Jameson Street Hull HU1 3JX
	Flagstone Group Ltd 1 st Floor, Clareville House 26-27 Oxendon Street London SW14 4EL
Auditors	Smailes Goldie Chartered Accountants Regent's Court Princess Street Hull HU2 8BA
Insurers	CaSE Insurance for Charities Manor House 1 The Crescent Leatherhead Surrey KT22 8DH
Independent Financial Adviser	Solomon's The Old Bakery 2D Edna Road Raynes Park London SW20 8BT
Registration Number	Charity England & Wales 1099748 Charity Scotland SC041285 Company 04839046
Country of Incorporation	England and Wales
Data Registration	Z8211138

5. Statement of Trustees' responsibilities

The trustees (who are also directors of Vineyard Churches UK & Ireland for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Vineyard Churches UK and Ireland

Trustees' Report (continued)

For the year ended 31 December 2025

5 *Statement of Trustees' responsibilities (continued)*

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP 2019 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware, and:
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The auditors, Smailes Goldie Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared taking advantage of the small companies' exemption under the Companies Act 2006.

Vineyard Churches UK and Ireland

Trustees' Report (continued)

For the year ended 31 December 2025

5 *Statement of Trustees' responsibilities (continued)*

By order of the Trustees

A handwritten signature in black ink, appearing to read 'C Sillito', with a horizontal line underneath.

C Sillito

Trustee (Chair)

05 June 2026

Vineyard Churches UK and Ireland

Independent Auditors' Report

To the trustees and members of Vineyard Churches UK and Ireland

We have audited the financial statements of Vineyard Churches UK & Ireland (the 'charitable company') for the year ended 31st December 2025, which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31st December 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you, where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Vineyard Churches UK and Ireland

Independent Auditors' Report (*continued*)

To the trustees and members of Vineyard Churches UK and Ireland

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have ~~nothing~~ to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- Adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or

Vineyard Churches UK and Ireland

Independent Auditors' Report (*continued*)

To the trustees and members of Vineyard Churches UK and Ireland

- certain disclosures of directors' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10 and 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Vineyard Churches UK and Ireland

Independent Auditors' Report (*continued*)

To the trustees and members of Vineyard Churches UK and Ireland

The extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011, Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation. An understanding of these laws and regulations, and the extent of compliance, was obtained through discussion with management and inspecting legal and regulatory correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

1. Performed analytical procedures to identify any unusual or unexpected relationships;
2. Tested journal entries to identify unusual transactions;
3. Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
4. Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

1. Agreeing financial statement disclosures to underlying supporting documentation;
2. Reading the minutes of meetings of those charged with governance;
3. Enquiring of management as to actual and potential litigation and claims; and
4. Reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to an enquiry of the directors and other management, and the inspection of regulatory and legal correspondence, if any.

Vineyard Churches UK and Ireland

Independent Auditors' Report (*continued*)

To the trustees and members of Vineyard Churches UK and Ireland

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Bramall BSc FCA (Senior Statutory Auditor)

for and on behalf of Smailes Goldie

Chartered Accountants and Statutory Auditors

Stephen Bramall is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Regent's Court

Princess Street

Hull

HU2 8BA

05 June 2026

Vineyard Churches UK and Ireland

Statement of Financial Activities Including Income and Expenditure Account For the year ended 31 December 2025

	Note	Restricted funds	Unrestricted funds	2025 Total £	2024 Total £
Income and endowments from:					
Income from donations	2	250,870	1,360,343	1,611,213	1,368,654
Income from charitable activities	3	-	906,840	906,840	805,746
Income from other trading activities	5	18,136	-	18,136	19,359
Investment income	4	-	34,929	34,929	14,326
Other Income	5	-	17,472	17,452	4,251
Total Income		269,006	2,319,584	2,588,590	2,212,336
Expenditure on:					
Charitable activities					
Leadership		419,365	1,175,540	1,594,905	1,444,613
Church Planting & Development		-	1,216,777	1,215,777	991,033
Total	6	419,365	2,392,317	2,811,682	2,435,646
Net Income/ (expenditure)		(150,359)	(72,733)	(223,092)	(223,310)
Reconciliation of funds					
		(150,359)	(72,733)	(233,092)	(223,310)
Funds balances at 1 January	17	715,831	305,275	1,021,106	1,244,416
Fund balances at 31 December 2025		565,472	232,542	798,014	1,021,106

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All the company's activities are classed as continuing.
The notes form part of these financial statements

Vineyard Churches UK and Ireland
(Company Registration No. 4839046)
Balance Sheet
As at 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	12		23,730		29,205
			<u>23,730</u>		<u>29,205</u>
Current assets					
Stock		1,281		2,504	
Debtors	13	67,394		41,921	
Investments – cash deposits		699,576		822,087	
Cash at bank and in hand		357,070		389,631	
		<u>1,125,321</u>		<u>1,256,143</u>	
Creditors: amounts falling due within one year	14	<u>(351,037)</u>		<u>(264,242)</u>	
Net current assets			<u>774,284</u>		<u>991,091</u>
Net assets			<u>798,014</u>		<u>1,021,106</u>
Reserves					
Designated fixed asset funds	17		23,730		29,205
Restricted funds	17		565,472		715,831
Unrestricted funds	17		<u>208,812</u>		<u>276,070</u>
			<u>798,014</u>		<u>1,021,106</u>

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

The accounts were issued, authorised and approved by the Board on 05 June 2026 and signed on its behalf by:

C Sillito
Trustee



The notes form part of these financial statements

Vineyard Churches UK and Ireland

Statement of Cash Flows

For the year ended 31 December 2025

	Notes	2025 £	2024 £
Cash Flows from operating activities			
Net cash (used)/provided by operating activities	19	<u>(177,340)</u>	<u>(190,013)</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		34,929	14,326
Purchase of property, plant and equipment		(12,661)	(25,100)
Sale of investments		122,511	(207,736)
Net Cash provided by investing activities		<u>144,779</u>	<u>(218,510)</u>
Change in cash and cash equivalents in the reporting period		(32,561)	(408,523)
Cash and cash equivalents at the beginning of the reporting period		389,631	798,158
Cash and cash equivalents at the end of the reporting period		<u>357,070</u>	<u>389,631</u>
Analysis of cash and cash equivalents		2025 Total £	2024 Total £
Cash at Bank and in hand		357,070	389,631
Total cash and cash equivalents		<u>357,070</u>	<u>389,631</u>

The notes form part of these financial statements

Vineyard Churches UK and Ireland

Notes to the financial statements

For the year ended 31 December 2025

1. Accounting policies

1.1. Statement of compliance

Vineyard Churches UK and Ireland is a company limited by guarantee and registered as a charity in England/Wales/Scotland. The address of the registered office is given in the charity information on page 9 of these financial statements. The nature of the charity's operations and principal activities is set out in the Report of the Trustees on pages 2 to 15.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland, issued in September 2024 (as amended), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling, which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The trustees, having considered the charity's reserves and bank balances, in light of current global events, have a reasonable expectation that the charity has adequate resources to continue in operational existence for a period of 12 months from the date of approval of these financial statements and therefore have prepared the financial statements on a going concern basis.

1.2. Funds accounting

Unrestricted funds are those which are not subject to any special restrictions, and they can be used as the Trustees decide in furtherance of the general objectives of the charity.

Restricted funds are those which are subject to special restrictions as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are part of unrestricted funds and are amounts the Trustees have set aside to cover particular expenditure. On 31 December 2023 the Trustees set up a designated fund to cover the net book value of tangible fixed assets.

Vineyard Churches UK and Ireland

Notes to the financial statements (*continued*)

For the year ended 31 December 2025

1. *Accounting Policies (continued)*

1.3. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income received by way of donations and gifts is included in the Statement of Financial Activities on a receipts basis. Tax recoverable on gift aid donations is recognised in the same period as the gift to which it relates. Investment income is included when receivable. Income from charitable activities is recognised when the activity occurs. Income from other trading activities and other income is recognised when the Charity is entitled to the income and the amount can be reliably measured.

The value of services provided by volunteers has not been included in these accounts.

1.4. Resources expended

Expenditure is recognised on an accruals basis where there is a legal or constructive obligation to make payments to a third party. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include the audit fees and costs linked to the strategic management of the charity.

1.5. Fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost, including any incidental expenses of acquisition. The charitable company carries out annual impairment reviews where there is an indication that the carrying amount of an asset may not be recoverable. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or revalued amount on a straight-line basis over their expected useful economic lives as follows:

Computers	- 50% per annum on written down value
Fixtures and fittings	- 25% per annum on written down value
Office equipment	- 25% per annum on written down value

Vineyard Churches UK and Ireland

Notes to the financial statements *(continued)*

For the year ended 31 December 2025

1. Accounting Policies *(continued)*

1.6. Pensions

The charity makes contributions to The Peoples Pension, the charity's auto-enrolment pension scheme provider. Contributions are charged to the Statement of Financial Activities in the period to which they relate. Pension costs are allocated to the activity in which associated staff costs have been attributed.

1.7. Financial instruments

The Charity has adopted section 11 of FRS 102 in respect of financial instruments. Short-term debtors are measured at transaction price, less any impairment. Short-term creditors are measured at transaction price.

1.8. Investments

Current asset investments comprise term bank deposits, realisable within 12 months and which are held to generate investment income. Fixed asset investment comprises bank deposits with a maturity date greater than 12 months from the balance sheet date and which are held to generate interest income.

2. Income from donations

	2025 Total	2024 Total
	£	£
Donations from member churches	1,120,343	1,108,138
Grant from Vineyard Music (UK) Limited to support church planting and development	240,000	-
Individual giving (restricted)	250,870	260,516
	1,611,213	1,368,654

Included within donations from member churches above is £2,006 (2024 - £8,913) receivable from outside the United Kingdom.

Vineyard Churches UK and Ireland
Notes to the financial statements (*continued*)
For the year ended 31 December 2025

3. Income from charitable activities

	2025 Total £	2024 Total £
Conference income	812,250	701,530
Leadership college	94,590	104,216
	<u>906,840</u>	<u>805,746</u>

4. Investment income

	2025 Total £	2024 Total £
Interest receivable	<u>34,929</u>	<u>14,326</u>

5. Other income

	2025 Total £	2024 Total £
Other	17,472	4,251
Trading activities	<u>18,136</u>	<u>19,359</u>
	<u>35,608</u>	<u>23,610</u>

6. Total expended on charitable activities

	Basis of allocation	Church planting & development £	Leadership £	2025 Total £	2024 Total £
Costs directly allocated to activities					
Grants and gifts (see note 7)	Direct	122,240	69,490	191,730	162,743
Other direct costs	Direct	154,798	902,660	1,057,458	1,000,495
Staff costs	Time	-	372,614	372,614	303,233
		<u>277,038</u>	<u>1,344,764</u>	<u>1,621,802</u>	<u>1,466,471</u>
Support costs allocated to activities					
Staff costs	Time	824,880	132,705	957,585	780,847
Website and media costs	Usage	37,123	37,124	74,247	63,354
Other support costs	Usage	15,257	17,833	33,090	32,145
Governance (see note 8)	Usage	62,479	62,479	124,958	92,829
		<u>939,739</u>	<u>250,141</u>	<u>1,189,880</u>	<u>969,175</u>
		<u>1,216,777</u>	<u>1,594,905</u>	<u>2,811,682</u>	<u>2,435,646</u>

Vineyard Churches UK and Ireland

Notes to the financial statements *(continued)*

For the year ended 31 December 2025

7. Grants

Grants and gifts made during the period were as follows:

Grants and gifts 31st December 2025

	Church Planting & Development	Leadership	2025 Total	2024 Total
Restricted Funds	£	£	£	£
Open Doors	-	-	-	9,571
Family of Christ	-	5,074	5,074	-
Fuller Seminary	-	5,734	5,734	3,465
Westminster Theological College	-	7,374	7,374	10,361
Crossroad Church	-	2,686	2,686	14,720
VCF Hope Vineyard	-	3,644	3,644	3,644
VCF Catalyst	-	-	-	286
VCF Salisbury	-	-	-	456
Biblica Europe Ministries	-	9,800	9,800	-
Procopius TV	-	1,017	1,017	-
LIV (UK)	-	13,068	13,068	-
Bible Society	-	909	909	-
		49,306	49,306	42,503
Individuals	-	7,323	7,323	6,015
Total Restricted Funds	-	56,629	56,629	48,518

Vineyard Churches UK and Ireland

Notes to the financial statements *(continued)*

For the year ended 31 December 2025

7 Grants *(continued)*

	Church Planting & Development	Leadership	2025 Total	2024 Total
	£	£	£	£
Unrestricted funds				
VCF Belfast	10,664	-	10,664	9,000
VCF Farnham	-	-	-	1,771
VCF Gateway Norwich	740	-	740	1,08
VCF Leeds	13,800	-	13,800	8,901
VCF Melton	1,300	-	1,300	1,600
VCF Plymouth	-	-	-	950
VCF Riverside	12,350	-	12,350	9,000
VCF Severn	-	-	-	1,500
VCF Vineyard 53	-	-	-	2,000
VCF Winchester	14,127	-	14,127	13,000
VGCT	22,215	-	22,215	20,963
VCF Catalyst	6,000	-	6,000	12,140
VCF Garden City	10,877	-	10,877	10,000
VCF Inverness	2,525	-	2,525	1,700
VCF Salisbury	-	-	-	950
VCF Coventry	1,177	-	1,177	128
YWAM Harpenden	-	-	-	5,000
Fusion	-	-	-	3,000
Ndola Vineyard Church, Zambia	2,539	-	2,539	660
AVC Kenya	-	-	-	5,000
VCF Cardiff	327	-	327	-
VCF Falkirk	1,725	-	1,725	-
Waystation Vineyard	5,000	-	5,000	-
Kingsway CLC Trust	15,000	-	15,000	-
YES Uganda	1,500	-	1,500	-
Total Unrestricted Funds	121,866	-	121,866	108,343
Individuals	374	12,861	13,235	5,882
Total Funds	122,240	69,490	191,730	162,743
Number of Individuals	2	101	103	139

Vineyard Churches UK and Ireland

Notes to the financial statements (*continued*)

For the year ended 31 December 2025

8. Governance costs

	2025 £	2024 £
Staff costs	7,710	9,564
Auditors' fees - audit	8,208	7,464
Meeting costs	25,739	23,891
Legal & professional	64,341	45,113
Other	18,960	6,797
	<u>124,958</u>	<u>92,829</u>

9. Taxation

Vineyard Churches UK & Ireland is a registered charity and is accordingly exempt from taxation on its charitable activities.

10. Net movement in funds

	2025 £	2024 £
Net movement in funds is arrived at after charging/(crediting):		
Auditors remuneration - audit	8,208	7,464
Depreciation	<u>18,136</u>	<u>15,788</u>

Vineyard Churches UK and Ireland
Notes to the financial statements (*continued*)
For the year ended 31 December 2025

11. Staff costs

	2025	2024
	£	£
Staff costs were made up of:		
Wages and salaries	975,087	663,939
Social security costs	104,795	57,992
Pension costs	83,044	52,302
Staff costs charged from other organisations	155,611	305,571
Other staff costs	19,372	13,840
Total	1,337,909	1,093,644

	Number	Number
The average number of staff employed by the charity during the period was:		
	45.0	30.0

Key management compensation

Key management includes the Trustees and members of senior management. The compensation paid and payable to key management for employee services is shown below:

	2025	2024
	£	£
Wages and salaries	282,568	284,785
Pension costs	22,727	16,833
Total	305,295	301,618

The charity is recharged costs from several Vineyard member churches and other related charities in relation to time spent on VCUKI matters.

The number of employees whose emoluments fell within the following bands was:

	2025	2024
	No.	No.
£70,000 - £80,000	-	2
£80,001 - £90,000	2	-

£1,629 (2024 - £1,786) was paid to 4 Trustees (2024 - 4) in respect of travel and subsistence and other costs.

CJ Wright, one of the charity's trustees, received remuneration totalling £88,205 (2024 - £78,846) for his employment services as National Director of VCUKI. The charity also paid pension contributions totalling £8,821 (2024 - £7,771), to his pension plan and Death in Service and Income Protection premiums via the charity's life assurance policy, administered through UNUM, as per his employment contract.

The charity's Articles of Association, as approved by the Charity Commission, provide the legal authority under which the payments were made.

Vineyard Churches UK and Ireland

Notes to the financial statements *(continued)*

For the year ended 31 December 2025

12. Tangible fixed assets

	Computers £	Office Equipment £	Fixture Fittings £	Total £
Cost or valuation				
As at 1 st January 2025	58,218	10,410	1,498	70,126
Additions	6,145	6,516	-	12,661
Disposals	-	-	-	-
Adjustment	-	-	-	-
As at 31 st December 2025	<u>64,363</u>	<u>16,926</u>	<u>1,498</u>	<u>82,787</u>
Depreciation				
As at 1 st January	37,170	2,564	1,187	40,921
Charge for period	14,503	3,322	311	18,136
Eliminated on disposal	-	-	-	-
Adjustment	-	-	-	-
As at 31 st December 2025	<u>51,673</u>	<u>5,886</u>	<u>1,498</u>	<u>59,057</u>
Net Book Value				
As at 31 st December 2025	<u>12,690</u>	<u>11,040</u>	<u>-</u>	<u>23,730</u>
As at 31 st December 2024	<u>21,048</u>	<u>7,846</u>	<u>311</u>	<u>29,205</u>

Vineyard Churches UK and Ireland

Notes to the financial statements *(continued)*

For the year ended 31 December 2025

13. Debtors

	2025 £	2024 £
Trade debtors	7,449	3,004
Prepayments	59,945	38,917
Other debtors	-	-
	<u>67,394</u>	<u>41,921</u>

14. Creditors – Amounts falling due within one year

	2025 £	2024 £
Social security and other taxation	36,681	17,540
Accruals	28,338	25,606
Deferred income	286,018	221,096
	<u>351,037</u>	<u>264,242</u>

Deferred income relates to conference fees received in advance.

15. Analysis of net assets between funds

	Fixed assets £	Current assets £	Current liabilities £	Total funds £
Designated funds	23,730	-	-	23,730
Restricted funds	-	565,472	-	565,472
Unrestricted funds	-	559,849	(351,037)	208,812
	<u>23,730</u>	<u>1,125,321</u>	<u>(351,037)</u>	<u>798,014</u>

Vineyard Churches UK and Ireland

Notes to the financial statements *(continued)*

For the year ended 31 December 2025

16. Commitments under operating leases

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Expiry date:		
Less than one year	26,509	26,109
Between two and five years	48,542	22,171
Total	75,051	48,280

17. Funds

	Balances as at 1 January 2025	Incoming resources	Resources expended	Transfer between funds	Balances as at 31 December 2025
	£	£	£	£	£
Unrestricted fund	276,070	2,306,923	(2,374,181)	-	208,812
National Leaders Conference	592,995	248,724	(392,504)	-	449,215
Church Planting	50,585	7,000	-	-	57,585
Other Conferences	523	13,282	(13,273)	-	532
Special Offering	71,728	-	(13,588)	-	58,140
Restricted fund	715,831	269,006	(419,365)	-	565,472
Designated Fixed Asset Fund	29,205	12,661	(18,136)	-	23,730
Total funds	1,021,106	2,588,590	(2,811,682)	-	798,014

The designated fixed asset fund represents the net book value of fixed assets at the year-end. Depreciation costs in relation to the fixed assets are recognised in the designated fund.

Restricted funds have arisen because restrictions have been placed on incoming resources as follows:

National Leaders Conference – Donations received to be used for DTI.

Vineyard Churches UK and Ireland
Notes to the financial statements (*continued*)
For the year ended 31 December 2025

17. Funds (*continued*)

Church Planting - a legacy was received from the sister of a former Vineyard Pastor and restricted to church planting, specifically in the SW Region. Additional donations have been received from an individual who has restricted the income.

Other Conferences – donations that were received during the DTI summer event in 2025 were entirely given away to Open Doors.

Special Offering – following the start of the war in Ukraine in February 2022, several churches in the UK wanted to support Vineyard churches in Ukraine. There are five Ukrainian Vineyard churches that VCUKI currently supports - Lviv, one in Kremenchuk, two in Kyiv, one in Vinnytsia and one in Uzhhorod. Donations have been received for the purpose of immediate humanitarian relief and post-war reconstruction projects. A VCUKI representative visited the country twice in 2025 to visit the elders of the churches and to assist with the provision of humanitarian aid.

18. Related Parties

VCUKI objectives and activities include the provision of support and other services to Vineyard church leaders and pastors and to the affiliated Vineyard churches that they lead. These Vineyard churches are usually established as independent charities but have common charitable objectives. Several of the charity's Trustees and leadership team are drawn from the senior pastors and members of these churches. Members' donations disclosed in note 2 include donations received from such member churches.

Vineyard Music (UK) Limited is a related party due to common trustees between the two charities. During the year, Vineyard Music (UK) Limited recharged the charity for expenses totalling £2,030 (2024 - £10,705). During the year, Vineyard Music (UK) Ltd was refunded a total of £388 (2024 - £332) for the expenses due to VCUKI. Following a board meeting in May 2025, it was agreed to transfer £240,000 (2024 – Nil) to VCUKI for worship and church planting initiatives.

Trent Vineyard is a related party due to common trustees between the two charities. During the year, Trent Vineyard recharged the charity for staff time and expenses totalling £50,888 (2024 - £45,576). £45,911 (2024 - £47,706) was transferred to Trent Vineyard for costs incurred in hosting VCUKI events, and other recharges totalling £20,514 (2024 - £12,052).

South West London Vineyard is a related party due to a common trustee between the two charities. During the year, South West London Vineyard donated as part of the by-laws a total of £29,399 (2024 - £30,585), together with an additional donation of £NIL (2024 - £6,250) to the Ukrainian Offering.

Vineyard Churches UK and Ireland

Notes to the financial statements *(continued)*

For the year ended 31 December 2025

19 Reconciliation of net movement in funds to net cash flow from operating activities

	Notes	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)		(223,092)	(223,310)
Adjustments for:			
Depreciation charge	12	18,136	15,788
Loss on sale of fixed assets		-	-
Dividends, interests, and rents from investments	4	(34,929)	(14,326)
Decrease in stock		1,223	726
(Increase)/decrease in debtors		(25,473)	3,948
Increase/(decrease) in creditors		86,795	27,161
Net Cash (used in)/provided by operating activities		(177,340)	(190,013)