

BIRMINGHAM VINEYARD

England & Wales · Charity number 1056661

Details

Other names	SOUTH BIRMINGHAM VINEYARD, VINEYARD NETWORK CHURCH BIRMINGHAM
Status	Registered
Legal form	Charitable company
Company number	03188754
Registered	1996-07-09
Register	View on the Charity Commission register

Contact

Address	174-178 Barford Street Birmingham Vineyard Offices Birmingham B5 7EP
Phone	01216221230
Email	info@birminghamvineyard.com
Website	www.birminghamvineyard.com

Activities

Objects: THE FURTHERANCE OF RELIGIOUS OR SECULAR PUBLIC EDUCATION THE ADVANCEMENT OF THE CHRISTIAN FAITH THE RELIEF OF THE POOR AND NEEDY THE RELIEF OF THE SICK AND ELDERLY

Activities: Advancement of the Christian Faith, Compassion Ministry, Youthwork, Childrens work, Overseas Ministry, Community Involvement.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE SOUTH BIRMINGHAM UK AND OVERSEAS
- Birmingham City
- Coventry City
- Dudley
- Sandwell
- Solihull
- Walsall
- Warwickshire
- Wolverhampton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£855,514	£881,107	£986,005	17
2023-12-31	£786,608	£755,681	£1,011,598	16
2022-12-31	£674,658	£757,801	£980,671	15
2021-12-31	£715,019	£607,815	£1,063,814	13
2020-12-31	£828,602	£586,972	£956,610	13

Trustees

Name	Role	Appointed
Beatrice McAree		2024-01-19
Caplain Alexander Ramdas-Harsia		2020-01-17
Cynthia Rene Chadwell		2023-07-28
MICHAEL ROBERT MCMASTER		2011-12-13
Michael Thomas Gowen		2023-03-17
Paul Gatting		2023-10-20
REV EDWARD ANDREW MCNEIL		

Accounts

Registered number: 03188754
Charity number: 1056661

BIRMINGHAM VINEYARD
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

WEDNESDAY



AE6F206G

A19

09/07/2025

#74

COMPANIES HOUSE

BIRMINGHAM VINEYARD
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1
Trustees' report	2 - 10
Independent examiner's report	11
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 33

BIRMINGHAM VINEYARD
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees

Revd E A McNeil
I D Rogers
M R McMaster
C A R Ramdas-Harsia
M T Gowen
C R Chadwell
P Gatting
B McAree (appointed 19 January 2024)

Company registered number

03188754

Charity registered number

1056661

Registered office

Network House
174 - 178 Barford Street
Digbeth
Birmingham
B5 7EP

Company secretary

A D Gatting E E Harris

Independent Examiner

Crowe U.K. LLP
Chartered Accountants
Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

Bankers

The Co-operative Bank
Skelmersdale
WN8 6GH

Solicitors

Gowling WLG
Two Snowhill
Birmingham
B4 6WR

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report together with the financial statements of the company for the year 1 January 2024 to 31 December 2024. The Annual Report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure, Governance & Management Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 19th April 1996 and registered as a charity on 9th December 1992. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, trustees are required to contribute an amount not exceeding £10 per trustee.

Recruitment & Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as the company members. Since company members are also appointed as directors the board ensures that when admitting new company members it takes into account the contribution to the skills mix and balance of the board as a whole. A review of the composition of the trustees was undertaken in 2019 and it was decided to expand composition in the following years. Trustees are recruited by word of mouth and by directly approaching people with the necessary and complimentary skills to support the values and objectives of the charity.

Trustee Induction & Training

The trustees reviewed the induction process, making some minor improvements in 2024. The process covers the following: a brief history of the organisation and its plans for development; a summary of the legal responsibilities for directors and trustees; statements of the current financial position with reference to the last twelve months and projections for the following twelve months, future plans and objectives, the decision-making process; the organisation's relationship with Vineyard Churches UK and Ireland. Recruitment of new trustees has maintained a priority.

Organisational Structure

Birmingham Vineyard is supported by the Board of Trustees who are responsible for policy decisions, and who regularly interact with the Senior Pastor and Executive Pastor. A termly lunch meeting also happens with all staff. The Senior Pastor and Executive Pastor meet and consult with the Pastoral Team and Administration Teams throughout the year, to encourage best practice within the management team and activities of the organisation.

Decision Making

The Senior Pastor and Pastoral Team are responsible for all matters related to the spiritual guidance and leadership of the church and the trustees have specific responsibility for employment, policy making and major financial decisions and commitments. The charity employs two senior pastors, an executive pastor, an operations manager, a compassion coordinator, a pastoral staff team, executive assistants, an administrative assistant, a production coordinator, and a logistics and media coordinator.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Risk Management

The trustees and staff have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks faced by the charity. Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors in accordance with all of the activities the charity is engaged in. These procedures are reviewed annually to ensure that they continue to meet the needs of the charity. Ongoing staff training, health and safety inspections and fire risk assessments happen as per policy. All our systems were reviewed where necessary.

Affiliations

The charity is affiliated to the Association of Vineyard Churches UK and Ireland. This is an association of over 120 Churches in the UK.

The registered office for VCUKI is:

Vineyard Churches UK and Ireland
Unit 8
K3 Business Park
200 Clough Road
Hull HU5 1SN

Charity No 1099748 Company No 4839046

The Association provides spiritual advice, support and training for the pastors of the church but it has no legal or structural authority over the organisation. Membership of the Association of Vineyard Churches UK and Ireland has no impact on the charity's operating policies or plans for development.

Objectives and activities

- . To demonstrate primarily (but not exclusively) in the city of Birmingham and the surrounding area the truth, effectiveness and authenticity of the Gospel of Jesus Christ by:
- . The furtherance of religious or secular public education
- . The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including but not limited to the planting of new churches and sites
- . The relief of the poor, needy, sick and elderly
- . Such other charitable objects for the benefit of such other charitable bodies and institutions as the trustees shall in their absolute discretion see fit

Charity Aims and the Difference it Seeks to Make

Birmingham Vineyard is committed to demonstrating what it means to follow Jesus Christ through practically serving the spiritual, physical and emotional needs of people in its local communities, the City of Birmingham and surrounding areas, specifically in line with the objectives and activities of the organisation. Through this investment it aims to be a catalyst for positive change within the City of Birmingham and surrounding areas.

Charity Objectives for the Coming Year

- . The development of Sunday services and associated ministries.
- . The development of existing sites and small groups.
- . To plant many new small groups, and a new site within the year.
- . The support and training of the staff team.
- . The expansion, development, and training of the volunteer workforce.
- . To support church members in their personal and spiritual development.
- . Continued positive engagement with the communities it serves.
- . The support and development of other charities, churches, areas, and regions.
- . Development of existing international partnerships.
- . To increase diversity among volunteer teams.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Strategy and Activities that Contribute to Achieving Objectives

- . The development of Sunday services and associated ministries.
- . Regular meetings between the Senior Pastors and Site Pastors, to provide vision and training for shaping Sunday services.
- . Strategic planning of sermon series, and preaching training events to equip preachers.
- . Recruitment and training of volunteers for the following Sunday teams: hospitality, worship, media, kids, and youth.
- . Regular oversight for small group leaders and cluster leaders with a pastoral staff member.
- . Termly All Church Leaders' meetings for in-service training and relationship across all sites and ministries.
- . Mentoring and training for those feeling called to plant new small groups and sites, through personal relationships with staff, and facilitated training programs.
- . The staff teams attend a wide variety of training events and conferences, and have access to mentoring, coaching, and spiritual direction.
- . A wide variety of training events for volunteers, alongside oversight and relationships with staff.
- . Developing courses and facilitating events that contribute to personal and spiritual development of members and the wider community.
- . Making the use of the church offices available for hire for other charities, organisations, and national VCUKI teams and events.
- . Development of international partnerships through financial giving, occasional visits from leaders and monthly mentoring of Charity leaders and Vineyard Church planters in Malawi and Uganda.
- . Ongoing modification to our recruitment strategy and training processes to build culturally diverse volunteer and leadership teams, so as to accurately reflect our diverse congregation.

Public Benefit

The Trustees confirm that they complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission in determining the activities undertaken by the charity.

The Charity Commission in its "Charities and Public Benefit" Guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: firstly, there must benefit and secondly, that the benefit must be to the public or a section of the public.

The Trustees are satisfied that the objectives and activities listed above meet these principles. The public benefit that the charity is providing is by providing to the City of Birmingham (but not exclusively) the truth, effectiveness and authenticity of the Gospel of Jesus Christ, in practical and spiritual ways through our ministries, events and services.

Achievements and Performance 2024

Sundays

Sunday services have been offered in our four Sunday locations and online every week.

The growth of the Hong Kong community within Birmingham Vineyard has steadied, and now makes up a third of the congregation of the City Centre AM service, with representation in the services, too. We have seen the integration of those from the Hong Kong community onto Sunday teams, with representation on the Kids, Hospitality, and Worship Teams, along with the Cantonese Translation team, service leading team and preaching team.

There has been significant growth in the Farsi-speaking community within the Birmingham Vineyard City Centre AM service. The community meets monthly for meals, and a small group within the Farsi-speaking community is now running.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Our ethnic diversity as congregations and a leadership community has increased. This is a direct result of considerable effort and a clear plan to forge strong relationships with those from various cultural backgrounds.

The Big Weekend

Our very first biennial Big Weekend in 2024 was very successful. We had 356 people, 103 of whom were children or youth. Over 200 people helped to serve in some capacity, across a wide variety of teams. We shared stories from across different sites, had teaching from a variety of speakers on our key values and identity, ran several social events that attracted a wide variety of attendees and saw people from all different backgrounds brought together to worship, eat, have fun and meet with God. Friendships were formed outside of the usual small groups, sites and age brackets, which was one element of the weekend most valued by those who came. The event has catalysed many people's decision to commit to Birmingham Vineyard as their church and has helped those who've been around for a long time to genuinely feel part of something much bigger than their own site/service/age group.

Youth

A variety of events and services were held throughout the year to help our youth in their personal development and growth in the Christian faith.

During school terms, young people have met regularly on Friday nights for 'Friday Night Live' youth church and social events, and consistent youth provision is still present in three of our four Sunday services. In 2024, we have seen a consistent growth in Friday night attendance.

In March, fifty of our youth attended our annual Network Camp church 'sleepover', where they enjoyed fellowship, worship, and a silent disco.

In July, over forty youth attended Dreaming the Impossible (DTI), a national youth gathering of over 4,000 attendees from across the UK and Ireland. Additionally, 40 volunteers from the church accompanied the youth at this event. Volunteers from Birmingham Vineyard were also involved in the running of DTI on a broader scale.

In November, we launched our new Youth Weekend Away, with our young people travelling to Winchester for a full weekend of fun, worship and Bible teaching.

Students and Young Adults

The Students and Young Adults (SYA) ministry, for those from ages 18–30, continued to meet consistently. In 2024, we increased from staging monthly Saturday meetings to twice-monthly. The second Saturday in each month is now a social gathering, and the last is a worship event.

The Students and Young Adults Retreat, organised internally by the SYA Team, took place in April, with seventy in attendance.

In October, the SYA Team hosted The Big Welcome, an event to specifically welcome new students to the city and church, with sixty people in attendance. Young adults attended Cause to Live for, VCUK's national young adults conference.

Kids and Families

In 2024, the average weekly attendance was seventy-one kids aged 0–11 across all of our sites and services. The Kids and Families ministry continued to produce quality events, while maintaining strong Sunday programmes. Over 140 children and adults attended a Light Party at our Barford Street Venue in November.

We have seen increased numbers at the City Centre evening service.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Stay and Play is a free, weekly event which includes playing, crafts, singing, and a snack. The programme's strategy of creating an environment where parents are encouraged to actively participate with the activities alongside their children, while still allowing time to get to know each other, continues to be successful. The weekly event saw an average of twenty families engaging the majority of whom are not church members, and who learned of Stay and Play through support workers and word of mouth.

Small Groups

Small groups have continued to meet consistently. The majority of groups meet in person, with some online groups being available. The number of groups has increased to average of thirty-six small groups. Eight new groups were planted, with one closing. These numbers include small groups, serving specific communities including Cantonese-speaking small groups and a Farsi-speaking group.

Cluster leaders oversee the small group leaders. They are responsible for supporting small group leaders by being the first point of contact when difficult pastoral or relational needs arise within their groups, and offering guidance around multiplication. They also check in with the small group leaders to make sure they are being cared for and supported. The cluster leaders are supported through a termly catch-up through their site pastor and are encouraged to have someone else they meet with regularly for discipleship and support. There were seventeen cluster leaders supporting the small group leaders.

Alpha

We ran four Alpha courses in 2024 to provide an introduction to the Christian faith. They comprised an English language group, a Cantonese group, a Farsi community group and a Young Adults group. They were attended by an average of thirty people each week, and Alpha served to both strengthen people's Christian faith and help others become Christians.

Prayer Initiatives

Pastoral staff continued to facilitate the monthly Encounter Nights, focusing on worship and intercessory prayer. We again participated in VCUKI's prayer initiative "21 Days of Fasting and Prayer", along with other churches in the Vineyard movement, including weekly Zoom prayer meetings. The charity facilitated two communal devotionals, one for Lent and one for Advent.

Sozo

Sozo is an established healing prayer ministry that assists people in personal growth. There were a total of sixty-four appointments this year.

Support and Training of Leaders

Pastoral staff engaged in ongoing theological training, and spiritual direction and coaching are utilised for professional and personal development. Members of the pastoral staff attended two external Learning Community events, specifically for the staff of large churches, as well as a Learning Community hosted by VCUKI. There were strategic and relational team days for the pastoral staff, as well as the collective staff team. The staff team attended VCUKI's national conference in April 2024, with all the staff in attendance. Staff also received training in Safeguarding, the DBS process, first aid and food hygiene.

Those leading in different ministry areas within the church receive regular training from their overseers and sometimes external sources as well. This includes Kids Team, Youth Team, Sozo Team, Worship Team, Small Group and Cluster Leaders, and the Preaching Team. Three All Leaders' Meetings were held throughout the year, gathering leaders from all ministries to receive training and support on specific topics. We currently have a strong cohort going through VLE (Vineyard Leadership Essentials). Birmingham Vineyard also hosted in-service training for its growing Preaching Team, with three Preaching Master Class training events throughout the year. These events include both theological and practical in-service training. The decision was made to open up these events to other churches. An average of fifty people attended each event.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

The Expansion and Development of the Volunteer Workforce

There is always a need for more volunteers, but as Sunday church attendance has swelled across all sites and services it has become a more pressing issue. Many new volunteers have signed up to teams through personal invitations from staff and ministry leaders.

Volunteers receive a variety of training opportunities and relational oversight, either from other volunteer ministry leaders or staff. Since most of the ministry leaders are volunteers, the training opportunities discussed in the section above apply here as well. We have a culture of thanks and appreciation throughout the year, and this year we also chose to thank volunteers by giving each one a branded travel flask as a thank you gift. 257 people received these. These volunteers represent many thousands of hours of time devoted to serve people and help fulfil the aims of the Charity. The value they bring is incalculable and many of these volunteers serve in more than one area of Church life. For some they take days of annual leave at a time (like the DTI team).

Compassion Ministries

The Foodbank Initiative

This year the Foodbank was able to give away 370 food bags with a rough total value of £3,330. These were distributed to individuals and families in need, through partner agencies. The range of bags offered meets the needs of the diverse group of people within the communities the charity serves.

Growbaby

Growbaby helps local families with relational connections and practical supplies for children 0–5 years of age, all for free. Clients are referred to Growbaby through agencies and social workers, as well as self-referral on our website and social media. It operates from our City Centre and East Sites. 400 families came to the City Centre Growbaby ministry in 2024 (a significant increase from sixty-seven in the previous year). We have given out a wide range of items from the donations we receive, including prams, cots, Moses baskets and clothes. We also purchased nappies, wipes, toiletries and new Moses basket mattresses to give out to families at both sites. Growbaby at East Site closed in March as it had become unsustainable for the volunteer team as it was exceptionally busy. The next six months were spent reorganising and planning for the autumn. In September it reopened with an appointment system and has supported 110 families.

Tuck-In Tuesday

Tuck-In Tuesday is a weekly warm space with a simple meal and craft activities provided for families in the Northfield area. It supports an average of fifteen families on a weekly basis. It is run by a team of ten volunteers who are available every other week.

Seasonal Appeals

An Easter Egg Drive collected 260 Easter eggs, which were then distributed to children through connections to local schools, Karis Neighbour Scheme, our own Stay and Play, and connections with social workers and support workers as well as Waits, a charity working with victims of domestic violence.

The Christmas Appeal collected over 100 toys, which were given to families who attend the City Centre and East Site Growbaby. Some were also passed on to Birmingham City Mission for their annual toy appeal. These toys were donated by people from within the church, local schools and businesses. Vouchers were provided for children who were carers and their families, connected to a local school (collective value of £200) as well as a box of chocolates for each child.

Employability Event

In July, we staged some mock interviews for Year 9 students at the University of Birmingham School in Selly Oak, where we meet for our South Site morning service. We see this demonstration of practical support as a way of saying thank you to our hosts. Our 22 volunteers came mainly from Birmingham Vineyard, but also included willing friends, neighbours and work colleagues. They provided mock interviews for 150 students and the event was a great success, with the staff and students being vocal in their appreciation. They are eager to repeat the event with their Year 11 and 13 students.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Safe Families

Safe Families is an external national organisation that supports children and families by connecting them with local individuals and families. There are still church members who are individually involved, but our corporate church involvement is currently small-scale.

City Pastors

City Pastors is an external initiative that one trustee and a team of about eight volunteers from the charity are involved in. The volunteers spend time in Birmingham city centre alongside the police, St John Ambulance and the street wardens on Friday and Saturday evenings, offering support to those participating in the night-time economy, people who are homeless, and anyone needing care and assistance. They do this through practical ways such as offering directions, helping people get rides home, and signposting people to other services that are offered. City Pastors also provide a listening ear to those who may want to talk, and are always available to pray for those who are open to it. City Pastors include volunteers from four other local churches.

Joint Initiatives with Other Churches

In 2024, six of our people led worship at DTI in February and July. Our worship leader and another member led worship at Vineyard Leaders Gathering in April, one team member played at the Regional Worship Gathering in June, and one of our interns led worship at two different churches.

As mentioned above in the Youth section, our youth group joined another church (Winchester Vineyard) within VCUKI to provide a weekend away that youth from both churches took part in.

The Development of Other Churches in the Area and in the UK

Pastoral Staff have led training events, conducted speaking engagements and given individual leadership coaching for area leaders, pastors and churches in the region and nationally.

The Senior Pastors also serve on the national leadership team of Vineyard Churches UK and Ireland as Associate National Directors. As part of this role, they support the National Directors, oversee Regional Leaders, oversee a VCUKI staff member and other key ministry leaders, as well as the development of pastors and churches across the UK and Ireland. They have also travelled to preach on Sundays at other churches within VCUKI.

The charity's Worship Pastor has continued in his national role within VCUKI as Director of Worship Training. In this role he oversees the development of worship in Vineyard churches across the UK and Ireland. He has created regional structures of oversight and is developing multiple resources that will equip worship ministries in Vineyard churches.

In addition to supporting the development of other churches, the charity supported the work of other charities, both local and national, through the use of its building and its financial giving. A local Christian Union chapter and local charity that supports survivors of modern slavery used the building for events. A national charity that supports fostering and adoption used the building multiple times to host in-person training days for their staff. The charity hosted VCUKI's GrowBaby conference in the building, as well as a staff day for VCUKI staff.

The Development of International Partnerships

The charity continues to support charities that work with the persecuted church and unreached people groups in many nations. Ongoing financial support has been increased to enable the Dalitso Trust in Malawi to continue its excellent work. Leadership development has also been given to charity leaders/church planters in Uganda (YES Uganda) through access to Vineyard Leadership Essential, and personal chats from leaders in Birmingham Vineyard.

Monthly financial gifts were also given to Transform Iran, Open Doors, and Christian Solidarity Worldwide, organisations that all support the furthering of the Christian faith.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Financial Review

The Trustees are pleased with the financial performance of Birmingham Vineyard Church. At a time when many other charities struggled to keep a level of income that allowed them to continue services and programmes, the charity maintained more-than-adequate funds.

Principal Funding Source

The principal income source for Birmingham Vineyard Church is through personal donations from its members. We received £8,000 grants (2023: £16,500), to specifically fund compassion-related projects.

Investment Policy

The trustees have developed an investment policy that will operate in line with the charity's objectives. The investment policy details the objectives, attitudes to risk, guidelines and governance for the charity's investments. Investment decisions are taken by the Board of Trustees or their appointed representatives and will set specific management processes for each investment as appropriate. Investment performance will be reviewed biannually.

Reserves Policy

The trustees have achieved savings equivalent to three months' core budget running costs in reserves. This figure was set at £157,500 (2023: £135,000). The reserves policy is subject to an annual review. The charity's reserves at the year end are £986,005 (2023: £1,011,598) of which £30,267 (2023: £67,292) is restricted. The charity has free reserves, approximated as net assets less restricted funds, less fixed assets attributable to unrestricted funds, less capital commitments, plus creditors due in more than one year attributable to unrestricted funds, £197,735 (2023: £250,955) available for use in the next twelve months. Birmingham Vineyard plans to use the excess funds to further our charitable objectives.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' Responsibilities

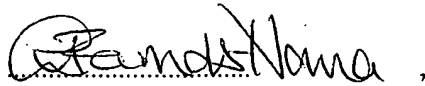
Company law requires the company members to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the company members have endeavoured to follow best practice and:

- . Select suitable accounting policies and then apply them consistently
- . Make judgments and estimates that are reasonable and prudent
- . Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis

The company members are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The company members 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities FRS 102.

Approved by order of the members of the board of trustees on 4/7/2025 and signed on their behalf by:



Captain Ramdas- Harsia
(Trustee)

BIRMINGHAM VINEYARD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner's Report to the Trustees of Birmingham Vineyard ('the company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the trustees of the company (and 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 the company's accounts 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 ICAEW, 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.

This report is made solely to the company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Helen Blundell

Signed:

Helen Blundell

Dated: 8 July 2025

LLB FCA FCIE DChA

Crowe U.K. LLP
Chartered Accountants
Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	684,614	108,002	792,616	768,934
Charitable activities	5	44,305	-	44,305	5,688
Investments	6	13,163	-	13,163	9,925
Other income		5,430	-	5,430	2,061
Total income		747,512	108,002	855,514	786,608
Expenditure on:					
Charitable activities		758,956	122,151	881,107	755,681
Total expenditure		758,956	122,151	881,107	755,681
Net (expenditure)/income		(11,444)	(14,149)	(25,593)	30,927
Transfers between funds	17	22,876	(22,876)	-	-
Net movement in funds		11,432	(37,025)	(25,593)	30,927
Reconciliation of funds:					
Total funds brought forward		944,306	67,292	1,011,598	980,671
Net movement in funds		11,432	(37,025)	(25,593)	30,927
Total funds carried forward		955,738	30,267	986,005	1,011,598

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 15 to 33 form part of these financial statements.

BIRMINGHAM VINEYARD
(A company limited by guarantee)
REGISTERED NUMBER: 03188754

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	755,426	727,238
Current assets			
Debtors	13	59,234	38,265
Cash at bank and in hand		241,807	340,846
		<u>301,041</u>	<u>379,111</u>
Creditors: amounts falling due within one year	14	(41,722)	(60,864)
Net current assets		<u>259,319</u>	<u>318,247</u>
Total assets less current liabilities		<u>1,014,745</u>	<u>1,045,485</u>
Creditors: amounts falling due after more than one year	16	(28,740)	(33,887)
Total net assets		<u><u>986,005</u></u>	<u><u>1,011,598</u></u>
Charity funds			
Restricted funds	17	30,267	67,292
Unrestricted funds	17	955,738	944,306
Total funds		<u><u>986,005</u></u>	<u><u>1,011,598</u></u>

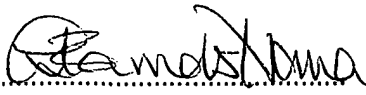
The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on 04/07/2025 and signed on their behalf by:



 Captain Ramdas-Harsia
 Trustee

BIRMINGHAM VINEYARD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	20	(17,458)	59,715
Cash flows from investing activities			
Purchase of tangible fixed assets		(76,691)	(10,934)
Net cash used in investing activities		(76,691)	(10,934)
Cash flows from financing activities			
Repayments of borrowing		(4,890)	(4,572)
Net cash used in financing activities		(4,890)	(4,572)
Change in cash and cash equivalents in the year		(99,039)	44,209
Cash and cash equivalents at the beginning of the year		340,846	296,637
Cash and cash equivalents at the end of the year	21	241,807	340,846

The notes on pages 15 to 33 form part of these financial statements

BIRMINGHAM VINEYARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Company status

The company is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Birmingham Vineyard meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The company has cash resources and has no requirement for external funding. The trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

2.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management expenses.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold buildings	- 2% straight line
Long-term leasehold property	- Over the term of the lease
Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% straight line
Freehold land	- Not depreciated

2.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

2.8 Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at transaction price.

Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

There are no complex financial instruments.

2.9 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.10 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.11 Role of volunteers

The charity relies on the efforts of its volunteers who contributed approximately 20,948 hours (2023: 12,800 hours) during the year. The value of the volunteers is not incorporated within the accounts.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

i) Valuation for freehold and leasehold properties (see note 12)

4. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	587,339	19,650	606,989	579,395
Grants	-	85,837	85,837	77,227
Gift aid donations	97,275	2,515	99,790	112,312
	<u>684,614</u>	<u>108,002</u>	<u>792,616</u>	<u>768,934</u>
<i>Total 2023</i>	<u>673,712</u>	<u>95,222</u>	<u>768,934</u>	

5. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Events income	44,305	44,305	5,688
	<u>44,305</u>	<u>44,305</u>	<u>5,688</u>
<i>Total 2023</i>	<u>5,688</u>	<u>5,688</u>	

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Lettings	13,163	13,163	9,925
	<u> </u>	<u> </u>	<u> </u>
<i>Total 2023</i>	<u>9,925</u>	<u>9,925</u>	

7. Donations payable

	Donations to Institutions 2024 £	Donations to Individuals 2024 £	Total funds 2024 £	Total funds 2023 £
Donations to institutions	56,091	6,115	62,206	59,946
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total 2023</i>	<u>59,946</u>	<u>-</u>	<u>59,946</u>	

During the year donations were made to 17 (2023 - 16) institutions.

The company has made the following material grants to institutions during the year:

	2024 £	2023 £
Name of institution		
Vineyard Church UK	21,528	30,504
The Dalitso Trust	8,740	10,440
	<u>30,268</u>	<u>40,944</u>
Other grants to institutions	25,823	19,002
	<u>56,091</u>	<u>59,946</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Operating the Church	493,005	62,206	325,896	881,107	755,681
<i>Total 2023</i>	443,924	59,946	251,811	755,681	

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	345,771	345,771	338,089
Ministries and outreach	98,323	98,323	63,747
Multisite Sunday service costs	20,037	20,037	17,985
Youth work	28,874	28,874	24,103
	493,005	493,005	443,924
<i>Total 2023</i>	443,924	443,924	

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	121,308	121,308	55,933
Depreciation	48,504	48,504	23,013
Property costs	53,406	53,406	49,934
Office costs	31,888	31,888	33,342
Motor and travel	1,384	1,384	1,157
Training and conference	20,359	20,359	9,346
Repairs and maintenance	(2,228)	(2,228)	16,310
Sundry expense	1,095	1,095	1,142
Legal and professional	2,370	2,370	3,173
Bookkeeping costs	42,428	42,428	54,437
Independent examination fee	4,256	4,256	3,978
Interest payable	42	42	46
Bad debts	1,084	1,084	-
	<u>325,896</u>	<u>325,896</u>	<u>251,811</u>
<i>Total 2023</i>	<u>251,811</u>	<u>251,811</u>	

It has been identified that capital expenditure has been included in repairs, office costs and direct community care and outreach costs in the prior years. The amount of this expenditure is £33,280 and therefore fixed asset additions have increased by £33,280 and repairs are reduced by £19,173, office costs are reduced by £1,960 and community care and outreach costs are reduced by £12,147.

The accumulated depreciation charge has been charged in this year by increasing the depreciation charge by £21,303.

The net impact on the SOFA is £11,977.

9. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<u>4,256</u>	<u>3,978</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. Staff costs

	2024 £	2023 £
Wages and salaries	411,571	350,317
Social security costs	31,491	23,793
Contribution to defined contribution pension schemes	24,017	19,912
	<u>467,079</u>	<u>394,022</u>

The average number of persons employed by the company during the year was as follows:

	2024 No.	2023 No.
Full time	12	7
Part time	5	9
	<u>17</u>	<u>16</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024 No.	2023 No.
In the band £60,001 - £70,000	1	-

The key management personnel of the charity consisted of the trustees, the Pastors and the Executive Pastor. The total remuneration paid to the key management personnel was £129,029 (2023 - £121,439).

11. Trustees' remuneration and expenses

During the year 1 trustee, Revd E A McNeil, received remuneration. See note 25 for further details.

During the year ended 31 December 2024, expenses totalling £4,153 (2023: £1,936) were reimbursed or paid directly to 7 (2023: 4) trustees for sundry costs, maintenance work and ministry expenses.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

12. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2024	648,175	122,000	7,860	103,098	881,133
Additions	20,142	-	-	56,549	76,691
At 31 December 2024	668,317	122,000	7,860	159,647	957,824
Depreciation					
At 1 January 2024	67,191	6,832	7,860	72,012	153,895
Charge for the year	10,879	976	-	36,648	48,503
At 31 December 2024	78,070	7,808	7,860	108,660	202,398
Net book value					
At 31 December 2024	590,247	114,192	-	50,987	755,426
At 31 December 2023	580,984	115,168	-	31,086	727,238

It has been identified that capital expenditure has been included in repairs in the prior years. The amount of this expenditure is £33,280 and therefore fixed asset additions have increased by £33,280 and repairs are reduced by £33,280.

The accumulated depreciation charge has been charged in this year by increasing the depreciation charge by £21,303.

The net impact on the SOFA is £11,977.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12. Tangible fixed assets (continued)

Included in land and buildings is freehold land at valuation of £107,000 (2023 - £107,000) which is not depreciated.

The freehold land and buildings and long leasehold property were valued on 28 March 2017 by Samuel Boot MRICS of Pennycuik Collins Chartered Surveyors. The two properties were valued separately and on a combined basis. The combined valuation has been adopted and apportioned between the two components on the basis that one would not be disposed of without the other.

If they had not been included at valuation, they would have been included under the historic cost convention as follows:

Freehold land and buildings £529,622 (2023: £529,622) and accumulated depreciation of £168,058 (2023: £159,614).

Long term leasehold property £131,376 (2023: £131,376) and accumulated depreciation of £10,159 (2023: £9,108).

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	2,121	149
Other debtors	5,351	2,295
Prepayments and accrued income	19,442	26,959
Tax recoverable	32,320	8,862
	<u>59,234</u>	<u>38,265</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Bank loans	4,829	4,572
Trade creditors	4,967	11,104
Other taxation and social security	9,591	7,698
Other creditors	4,856	23,144
Accruals and deferred income	17,479	14,346
	<u>41,722</u>	<u>60,864</u>

The bank loans are secured on the land and buildings and the long term leasehold property and represents 7% (2023 - 7.8%) of the value of the security. The loan carries interest 6.8% per annum and is repayable in installments over 5 more years.

15. Accruals and deferred income

	2024 £	2023 £
Deferred income at 1 January 2024	3,869	-
Resources deferred during the year	-	3,869
Amounts released from previous periods	(3,869)	-
Deferred income at 31 December 2024	<u>-</u>	<u>3,869</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

16. Creditors: Amounts falling due after more than one year

	2024 £	2023 £
Bank loans	28,740	33,887
	<u>28,740</u>	<u>33,887</u>
Included within the above are amounts falling due as follows:		
	2024 £	2023 £
Between one and two years		
Bank loans	4,829	4,572
	<u>4,829</u>	<u>4,572</u>
Between two and five years		
Bank loans	23,911	29,315
	<u>23,911</u>	<u>29,315</u>

The bank loans are secured on the land and buildings and the long term leasehold property and represents 7% (2023 - 7.8%) of the value of the security. The loan carries interest 6.8% per annum and is repayable in installments over 5 more years.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Unrestricted funds					
General Funds - all funds	944,306	747,512	(758,956)	22,876	955,738
Restricted funds					
City Pastors	-	-	-	-	-
Sozo	485	693	(216)	-	962
VCUKI salary grants	23,202	85,838	(87,545)	(21,495)	-
VCUKI Hub	6,818	-	(6,818)	-	-
VCUKI expenses	-	-	-	-	-
DTI	9,009	141	(5,586)	(1,381)	2,183
A Greater Welcome	992	-	(992)	-	-
Compassion	26,746	16,986	(18,165)	-	25,567
RES specific	40	4,344	(2,829)	-	1,555
Big Church Weekend	-	-	-	-	-
	67,292	108,002	(122,151)	(22,876)	30,267
Total of funds	1,011,598	855,514	(881,107)	-	986,005

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds					
General Funds - all funds	938,601	691,386	(684,896)	(785)	944,306
Restricted funds					
City Pastors	-	-	(523)	523	-
Sozo	-	765	(280)	-	485
VCUKI salary grants	14,716	77,227	(68,741)	-	23,202
VCUKI Hub	6,818	-	-	-	6,818
VCUKI expenses	-	-	(60)	60	-
DTI	9,009	-	-	-	9,009
A Greater Welcome	992	-	-	-	992
Compassion	10,495	17,230	(979)	-	26,746
RES specific	40	-	-	-	40
Big Church Weekend	-	-	(202)	202	-
	42,070	95,222	(70,785)	785	67,292
Total of funds	980,671	786,608	(755,681)	-	1,011,598

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Restricted Funds

City Pastors	Funds donated to support the City Pastor initiative which involves volunteers from local churches working together with the Broad Street and Southside districts of Birmingham to ensure everyone who visits the city on a Friday or Saturday night encounters a safe, vibrant environment.
Food Bank	Donations to be used for running the Church's food bank.
Sozo	Donations restricted for use on the Sozo prayer ministry projects.
VCUKI Staff Costs	Grant funding provided by VCUKI to cover the payroll costs of Birmingham Vineyard staff members duties for the wider VCUKI network.
VCUKI Regional Expenses	Grant funding provided by VCUKI to cover the Pastor's expenses while performing VCUKI Regional work.
VCUKI Hub	Grant funding provided by VCUKI towards the Hub Project which provides training videos and other material to be used across the wider VCUKI network.
DTI	Funds to be used for the trip to DTI in July 2025.
A Greater Welcome	Fund restricted for greater accessibility to property.
Compassion	Funds used for the Food Bank and Grow Baby ministries, as well as seasonal initiatives.
RES SPECIFIC	Other restricted donations given for a specified reason by the doner.
Big Church Weekend	The Big Weekend is an event in 2024 which will bring together everyone from the various sites of Birmingham Vineyard for a weekend away in Wales. It is an opportunity for fun, connection & community with a mix of social and ministry time for all ages. There will be children & youth programmes as well as gathering time together as a whole church

During the year there were the following:

A transfer between VCUKI salary grant fund and unrestricted fund due to historical restricted salaries that had not been allocated to this fund.

A transfer out of the DTI fund of £1,381 for a gazebo that was bought using restricted funds.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
General funds	944,306	747,512	(758,956)	22,876	955,738
Restricted funds	67,292	108,002	(122,151)	(22,876)	30,267
	<u>1,011,598</u>	<u>855,514</u>	<u>(881,107)</u>	<u>-</u>	<u>986,005</u>

Summary of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
General funds	938,601	691,386	(684,896)	(785)	944,306
Restricted funds	42,070	95,222	(70,785)	785	67,292
	<u>980,671</u>	<u>786,608</u>	<u>(755,681)</u>	<u>-</u>	<u>1,011,598</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	755,426	-	755,426
Current assets	270,774	30,267	301,041
Creditors due within one year	(41,722)	-	(41,722)
Creditors due in more than one year	(28,740)	-	(28,740)
Total	<u>955,738</u>	<u>30,267</u>	<u>986,005</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	727,238	-	727,238
Current assets	311,819	67,292	379,111
Creditors due within one year	(60,864)	-	(60,864)
Creditors due in more than one year	(33,887)	-	(33,887)
Total	<u>944,306</u>	<u>67,292</u>	<u>1,011,598</u>

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

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	<u>(25,593)</u>	<u>30,927</u>
Adjustments for:		
Depreciation charges	48,503	23,014
Increase/ (decrease) in debtors	(20,969)	(3,193)
(Increase)/ decrease in creditors	(19,399)	8,967
Net cash provided by/(used in) operating activities	<u>(17,458)</u>	<u>59,715</u>

21. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	241,807	340,846
Total cash and cash equivalents	<u>241,807</u>	<u>340,846</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

22. Analysis of changes in net debt

	At 1 January 2024 £	Cash flows £	Other non- cash changes £	At 31 December 2024 £
Cash at bank and in hand	340,846	(99,039)	-	241,807
Debt due within 1 year	(4,572)	4,890	(5,147)	(4,829)
Debt due after 1 year	(33,887)	-	5,147	(28,740)
	<u>302,387</u>	<u>(94,149)</u>	<u>-</u>	<u>208,238</u>

23. Capital commitments

	2024 £	2023 £
Contracted for but not provided in these financial statements		
Acquisition of tangible fixed assets	<u>31,317</u>	<u>-</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

24. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs shown in note 10 represent the contributions payable by the charity to these funds.

25. Operating lease commitments

At 31 December 2024 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £
Not later than 1 year	7,795
Later than 1 year and not later than 5 years	21,830
	29,625

26. Related party transactions

During the year, Revd E A McNeil, a trustee of the Charity received remuneration of £60,428 (2023: £57,447) as well as employer pension contributions of £3,618 (2023: £3,440). Revd E A McNeil also received reimbursements for phone costs in the year of £120 (2023: £120).

R M McNeil, wife of Revd E A McNeil, received remuneration of £49,408 (2023: £46,053) as well as employer pension contributions of £2,928 (2023: £2,727). R M McNeil also received reimbursements for phone costs in the year of £120 (2023: £120).

Revd E A McNeil and R M McNeil also received reimbursements for mileage, parking and other travel expenses of £718 (2023: £3,011). Other trustee and related party reimbursements amounted to £6,031 (2023: £1,816).

J Ramdas-Harsia, wife of C A R Ramdas-Harsia, received remuneration of £12,920 (2023: £11,856) as well as employer pension contributions of £768 (2023: £704).

In aggregate total donations of £54,092 (2023: £89,920) were received from 11 trustees and immediate family (2022: 12). These figures do not include gift aid.

Remunerated trustees are excluded from any discussions in relation to pay or other benefits that may be received by them or a family member. Trustees and connected parties are only remunerated in so far as it is permitted under the Memorandum and Articles of Association governing the charity.

Other than already disclosed above there were no other related party transactions in either the current or previous financial years.

BIRMINGHAM VINEYARD

England & Wales - Charity number 1056661

Accounts

Registered number: 03188754
Charity number: 1056661

BIRMINGHAM VINEYARD
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

BIRMINGHAM VINEYARD
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1
Trustees' report	2 - 12
Independent examiner's report	13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 35

BIRMINGHAM VINEYARD
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	Revd E A McNeil I D Rogers M R McMaster D R Miles (resigned 15 December 2023) C A R Ramdas-Harsia M T Gowen (appointed 17 February 2023) C R Chadwell (appointed 28 July 2023) P Gatting (appointed 20 October 2023) B McAree (appointed 19 January 2024)
Company registered number	03188754
Charity registered number	1056661
Registered office	Network House 174 - 178 Barford Street Digbeth Birmingham B5 7EP
Company secretary	A D Gatting E E Harris
Independent Examiner	Crowe U.K. LLP Chartered Accountants Black Country House Rounds Green Road Oldbury West Midlands B69 2DG
Bankers	The Co-operative Bank Skelmersdale WN8 6GH
Solicitors	Gowling WLG Two Snowhill Birmingham B4 6WR

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report together with the financial statements of the company for the year 1 January 2023 to 31 December 2023. The Annual Report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure Governance & Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 19th April 1996 and registered as a charity on 9th December 1992. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up trustees are required to contribute an amount not exceeding £10 per trustee.

Recruitment & Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as the company members. Since company members are also appointed as directors the board ensures that when admitting new company members it takes into account the contribution to the skills mix and balance of the board as a whole. A review of the composition of the trustees was undertaken in 2019 and it was decided to expand composition in the following years. Trustees are recruited by word of mouth and by direct approach to people who possess the necessary and complimentary skills to support the values and objectives of the charity.

Trustee Induction & Training

In 2023 the trustee induction and training process was reviewed and deemed appropriate. The process covers the following: a brief history of the organisation and its plans for development; a summary of the legal responsibilities for directors and trustees; statements of the current financial position with reference to the last 12 months and projections for the following 12 months, future plans and objectives, the decision-making process; the organisation's relationship with Vineyard Churches UK and Ireland. Three new trustees joined the board in 2023, and anticipating that there would be one or two trustees stepping down in the coming year, recruitment of new trustees has maintained a priority.

Organisational Structure

Birmingham Vineyard is supported by the Board of Trustees who are responsible for policy decisions, and who regularly interact with the Senior Pastor and Executive Pastor. The Senior Pastor and Executive Pastor meet and consult with the Pastoral Team and Administration Teams throughout the year, to encourage best practice within the management team and activities of the organisation.

Decision Making

The Senior Pastor and Pastoral Team are responsible for all matters related to the spiritual guidance and leadership of the church and the trustees have specific responsibility for employment, policy making and major

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

financial decisions and commitments. The charity employs two senior pastors, an executive pastor, a pastoral staff team, executive assistants, an administrative assistant, a production coordinator, and a logistics and media coordinator.

Risk Management

The trustees and staff have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks faced by the charity. Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors in accordance with all of the activities the charity is engaged in. These procedures are reviewed annually to ensure that they continue to meet the needs of the charity. Ongoing staff training, health and safety inspections and fire risk assessments happen periodically. All our systems were reviewed where necessary.

Affiliations

The charity is affiliated to the Association of Vineyard Churches UK and Ireland. This is an association of over 120 Churches in the UK.

The registered office for VCUKI is:

Vineyard Churches UK and Ireland
Unit 8
K3 Business Park
200 Clough Road
Hull
HU5 1SN

Charity No. 1099748 Company No. 4839046

The Association provides spiritual advice, support and training for the pastors of the church but it has no legal or structural authority over the organisation. Membership of the Association of Vineyard Churches UK and Ireland has no impact on the charity's operating policies or plans for development.

Objectives and activities

To demonstrate primarily (but not exclusively) in the city of Birmingham and the surrounding area the truth, effectiveness and authenticity of the Gospel of Jesus Christ by:

- The furtherance of religious or secular public education.
- The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including but not limited to the planting of new churches and sites.
- The relief of the poor, needy, sick and elderly.
- Such other charitable objects and for the benefit of such other charitable bodies and institutions as the trustees shall in their absolute discretion see fit.

Charity aims and difference it seeks to make

Birmingham Vineyard is committed to demonstrating what it means to follow Jesus Christ through practically serving the spiritual, physical and emotional needs of people in its local communities, the City of Birmingham and surrounding areas, specifically in line with the objectives and activities of the organisation. Through this investment it aims to be a catalyst for positive change within the City of Birmingham and surrounding areas.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Charity objectives for the coming year

- The development of Sunday services and associated ministries.
- The development of existing sites and small groups.
- To plant a new small group each month, and a new site within the year.
- The support and training of the staff team.
- The expansion, development, and training of the volunteer workforce.
- To support church members in their personal and spiritual development.
- Continued positive engagement with the communities it serves.
- The support and development of other charities, churches, areas, and regions.
- Development of existing international partnerships.
- To increase diversity among volunteer teams.
- To work toward strengthening the community and relationships of church members across the four services, through the planning of The Big Weekend, a church-wide weekend away, to be held off site in 2024.

Strategy and activities that contribute to achieving objectives

- Regular meetings between the Senior Pastors and Site Pastors, to provide vision and training for shaping Sunday services.
- Strategic planning of sermon series, and preaching training events to equip preachers.
- Recruitment and training of volunteers for the following Sunday teams: hospitality, worship, media, kids, and youth.
- Regular oversight for small group leaders and cluster leaders with a staff member.
- Mentoring and training for those feeling called to plant new small groups and sites, through personal relationships with staff, and facilitated training programs.
- The staff teams will attend a wide variety of training events and conferences, and have access to mentoring, coaching, and spiritual direction.
- A wide variety of training events for volunteers, alongside oversight and relationships with staff members.
- Developing courses and facilitating events that contribute to personal and spiritual development of members and the wider community.
- Appointing key volunteers to oversee specific areas of our compassion ministries.
- Appointment of a full time Assistant Pastor to oversee Youth and give more attention to the Young Adults ministry.
- Providing the use of the church offices for other charities, organisations, and national VCUKI teams and events.
- Development of international partnerships through financial giving and visits from a member of the congregation.
- Modification to recruitment strategy and training processes to build diverse volunteer teams, especially seeking for those in visible leadership to accurately reflect the diversity of the church congregation.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Public Benefit

The Trustees confirm that they complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission in determining the activities undertaken by the charity.

The Charity Commission in its "Charities and Public Benefit" Guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: firstly, there must benefit and secondly, that the benefit must be to the public or a section of the public.

The Trustees are satisfied that the objectives and activities listed above meet these principles. The public benefit that the charity is providing is by providing to the City of Birmingham (but not exclusively) the truth, effectiveness and authenticity of the Gospel of Jesus Christ.

Achievements and Performance 2023

Upon reviewing the changes made to programs during the Covid lockdown, programs were offered fully online, some with a hybrid of in person and online offerings, and then some resuming fully in person. As programs resumed they were re-evaluated to serve the current needs of the church and community. Some changed significantly and new ones were created.

In our three existing services, high quality Sunday services were maintained with an increase in attendance in the latter half of the year. In April our fourth site, East site, officially launched, with weekly Sunday meetings. This was in addition to the community events and small groups that were already happening.

Sundays

Sunday services have been offered both online and in-person consistently. At the end of September we ceased offering the live chat option for the Sunday morning service, but the service was still available to watch live. Across the year, we saw an average of fifty people (2022:120) engage with our service livestreams on YouTube within seven days of them being filmed and made public.

We continue to see growth members of the Hong Kong community within Birmingham Vineyard. Families continue to be welcomed into Sunday services and are forming positive friendships with the wider congregation. We have seen the integration of those from the Hong Kong community onto Sunday teams, with representation on the Kids, Hospitality, and Worship Teams, along with the Cantonese Translation team.

Our diversity as congregations and a leadership community has increased. This is a direct result of considerable effort and a clear plan to forge strong relationships with those from various cultural backgrounds .

Youth

Our Youth Pastor moved on from the role in May, and it was a priority that the youth ministry remain a consistent place for young people to connect while we waited for a permanent appointment to be made. This was ensured by employing two members of the Youth Team on a part-time, short term basis. A permanent appointment was made in September.

A mix of events and services have been run throughout the year to help our youth in their personal development and growth in Christian faith. Over the summer of 2023, the youth team hosted four (2022: five) events for the youth to engage with over their school holidays.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

During school terms, young people have met regularly on Friday nights for their social events and consistent youth provision is now present in three of our four Sunday services. Thirty-two youth attended Dreaming the Impossible (DTI), VCUKI's national youth gathering of over 3,000 attendants from across the UK and Ireland. Additionally, thirteen youth leaders and twenty volunteers from the church accompanied the youth from the church. Volunteers from Birmingham Vineyard were also involved in the running of DTI, on a broader scale.

Young Adults and Students

The Young Adults ministry, for those from ages 18-30, continued to meet consistently. Nine (2022: ten) monthly events were hosted, ranging from socials, to prayer and worship events, to topical learning (for example, finances). The Young Adults Retreat, organised internally by the Young Adults team, took place in February. Fifty-five in attendance (2022: fifty).

In October The Youngs Adults team hosted The Big Welcome, an event to specifically welcome new students to the city and church, with fifty-one in attendance.

Twenty (2022: thirty) young adults attended Cause to Live For, VCUKI's national young adults conference.

Kids and Families

After a previous year of focusing on rebuilding the Sunday volunteer teams, the Kids and Families ministry was able to turn attention to producing quality events, while maintaining strong Sunday programs. There was a Family Party Afternoon at the end of the summer, attended by church attendees and families that connect with the Stay and Play ministry. Around eighty children attended. East Site hosted their first Bright Party in October, with eighty children and adults in attendance. Sixty-one children and adults (2022: eighty-eight) attended a Light Party at City Centre Site in November.

The Kids and Families ministry continued to focus on supporting parents and caregivers. The Kids' Team ran a 'Parenting Babies & Toddlers' course, for parents and caregivers, using the external resource, Parenting for Faith. Four families participated. They also promoted five topical training events for parents which were run by Parenting for Faith.

In the autumn, provision of Kids programming returned to the City Centre evening service. There had not been Kids' programming in the evening service since before Covid. Four children regularly attended, with numbers steadily increasing.

Previously part of our Compassion ministries, Stay and Play is now run as part of our Kids and Families ministry. Stay and Play provides a free, weekly event which includes playing, crafts, singing, and a snack. The programme's strategy of creating an environment where parents were encouraged to actively participate with the activities alongside their children, while still allowing time to get to know each other, has been successful. The weekly event saw an average thirteen (2022:nine), the majority of whom are not members of the church, and learned of Stay and Play through the GrowBaby programme or other external resources.

Small groups

Small groups have continued to meet consistently. The majority of groups meet in person, with some online groups being available. There were an average of thirty-two small groups throughout the year. Fourteen (2022: ten) brand new groups were planted, with seven (2022: two) closing and two (2022: two) passing leadership to new people.

Two (2022: two) training events were held for new small group leaders.

Cluster leaders oversee the small group leaders. They are responsible for supporting small group leaders by being the first point of contact when difficult pastoral or relational needs arise within their groups, and offering

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

guidance around multiplication. They also check-in with the small group leaders to make sure they are being cared for and supported. The cluster leaders receive support through a termly catch up with a staff member and are encouraged to have someone else they meet with regularly for discipleship and support. There were 17 cluster leaders, supporting the small group leaders

Alpha

We ran two Alpha courses in 2023. One was at the newly planted East site. The second was an open invitation, run centrally and was attended by an average of twenty-five people each week. Twenty-four of those people continued to engage with the church.

Prayer Initiatives

The charity organised one (2022: two) Week of Prayer, which provided focused, daily content for personal prayer, along with Zoom meetings for led prayers in a group setting. In January, the charity participated in VCUKI's prayer initiative 21 Days of Fasting and Prayer, along with other churches in the Vineyard movement. The charity facilitated two communal devotionals, one for Lent and one for Advent.

Encounter Nights

Pastoral staff continued to facilitate monthly gatherings called Encounter Nights, which focus on worship and intercessory prayer. An average of twenty people attend these gatherings.

Sozo is an established prayer ministry that assists people in personal growth. Sixty-two (2022: fifty-four) individuals had appointments this year, with seventy-three appointments taking place.

Support and Training of Leaders

Pastoral staff engaged in ongoing theological training, and spiritual direction and coaching are utilised for professional and personal development. Members of the pastoral staff attended two (2022: two) external Learning Community events, specifically for the staff of large churches, as well as a Learning Community hosted by VCUKI. There were strategic and relational team days for the pastoral staff, as well as the collective staff team. The staff team attended VCUKI's national conference in April 2023, with eighteen staff in attendance. Staff also received training in Safeguarding, the DBS process, and first aid.

Those leading in different ministry areas within the church receive regular training from their overseers and sometimes external sources as well. This includes Kids team, Youth team, Sozo team, Worship team, Small Group and Cluster Leaders, and the preaching team. Three All Leaders Meetings were held throughout the year, gathering leaders from all ministry leaders to receive training and support on specific topics.

Twenty-nine participated in VLE (Vineyard Leadership Essentials), a training programme produced by VCUKI for those leading in a church setting. Three (2022: twenty-four) participated in Leadership Lab, an in-house programme that identifies and equips emerging leaders, regardless of their area of influence.

Worship leaders have attended two (2022:four) external training events, and two (2022:three) internal training events.

Birmingham Vineyard also hosted in-service training for its growing preaching team, with four (2022:two) Preachers' Training events throughout the year. Members of the congregation who have qualifications and experience in theological training have been brought in to do this to great success. An average of seventeen (2022: fifteen) people attended the events.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

The Expansion and Development of the Volunteer workforce

There is always a need for additional volunteers, but as Sunday church attendance grew across all sites and services, along with the planting of the East Site, the need for more volunteers was clear. Notices and invitations were made during notices on Sunday services to encourage people to sign up to serve, but the majority of new volunteers signed up to teams through personal invitations from staff and ministry leaders. At the City Centre morning service there was a significant increase in the number of those from the Hong Kong community who were serving on Sunday teams, and cultural diversity amongst volunteer teams across the whole church is evident.

Volunteers receive a variety of training opportunities and relational oversight, either from other volunteer ministry leaders or staff. Since most of the ministry leaders are volunteers, the training opportunities discussed in the section above would apply here as well.

Approximately 120 (2022: 116) volunteers were recognised and celebrated at a Team Appreciation Party in September.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Compassion Ministries

The Foodbank Initiative

This year the Foodbank was able to give away 664 (2022: 610) food bags with a rough total value of £5,644 (2022: £4,270). These were distributed to individuals and families in need, through partner agencies. The range of bags offered meets the needs of the diverse group of people within the communities the charity serves.

The Christmas Hamper appeal provided hampers to sixty-two (2022: forty-eight) families in Birmingham. The hampers are valued at £25 (2022: £50) each, with a total value of £1,500 (2022: £2,400). In addition to items that would regularly be found in a Foodbank bag, the hampers included extra food, seasonal food items, Christmas crackers, and a personal card. These hampers were donated by people from within the church, local community groups, businesses and schools. The hampers were distributed to individuals and families in need through our partner agencies. Considering that not all families would want a traditional Christmas hamper, vouchers to supermarkets were also given. Seventeen (2022: forty) vouchers were provided, valued at £20 (2022: £20) each, so £340 (2022: £800).

An Easter Egg Drive collected 320 Easter eggs, which were then distributed to children through connections to local schools, Birmingham Solihull Women's Aid, Safe Families, the charity's Stay and Play and GrowBaby programs, connections with social worker's and drop-in clients at Harborne Baptist Church.

GrowBaby

GrowBaby started in 2016 and helps local families with relational connections and practical supplies for children 0-5 years of age, all for free. Clients are referred to GrowBaby through agencies and social workers, as well as self-referral on our website and social media. In 2022, the East Site started a GrowBaby drop-in centre, expanding the GrowBaby ministry to two locations and increasing its availability to families. This year the City Centre GrowBaby ministry has helped sixty-seven families (2022: two hundred). We have received over 177 (2022: two hundred and fifty) donations which we estimate to be over £2,986 (2022: £925). The East Site GrowBaby has helped 150 families, and has received 338 donations valued at £6,500.

Safe Families

Safe Families is an external national organisation that supports children and families by connecting them with local individuals and families. There are currently eleven (2022: eight) volunteers from Birmingham Vineyard who work with the local chapter of Safe Families and they have collectively supported twenty (2022: 60) children across ten families through Safe Families projects and friendships in 2023. At Christmas the charity provided the Safe Families volunteers with vouchers to care for their families in a special way, such as a special meal out, trip, or seasonal activity. Four vouchers were distributed valued at £50 each.

Tuck In Tuesday

Tuck In Tuesday started in December 2022 as a response to the warm space initiative to combat the rising cost of living and fuel prices. It is a weekly warm space with a simple meal and craft activities provided for families in the Northfield area. It supports an average of fifteen families on a weekly basis. It costs £35 per week for food and craft supplies.

City Pastors

City Pastors is an external initiative that three members from the charity are involved in. The volunteers spend time in the Birmingham city centre on Friday and Saturday evenings, offering support to those participating in the night-time economy, people who are homeless, and anyone needing care and assistance. They do this through practical ways such as offering directions, helping people get rides home, and signposting people to other services that are offered. City Pastors also provide a listening ear to those who may want to talk, and are always available to pray for those who are open to it. City Pastors include volunteers from four local churches

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Joint initiatives with other churches

The church's worship leader, working with a worship leader from another church, organised the worship sets for DTI. The collective worship band represented nine (2022: fourteen) different Vineyard churches. He helped in the writing, recording and producing of a song that was created for DTI and involved other worship leaders and musicians from other churches across the country.

The Sozo team partnered with a local church that is not part of VCUKI to host a Sozo training event.

The Development of other Churches in the Area / UK

Senior Pastoral Staff have led training events, conducted speaking engagements and given individual leadership coaching for area leaders, pastors and churches in the region and nationally.

The Senior Pastors also serve on the national leadership team of Vineyard Churches UK and Ireland as Associate National Directors. As part of this role, they support the National Directors, oversee Regional Leaders, oversee a VCUKI staff member and other key ministry leaders, as well as the development of pastors and churches across the UK and Ireland. In the autumn, the charity's worship pastor was appointed to a national role within VCUKI as Director of Worship Training. In this role he will oversee the development of worship in Vineyard churches across the UK and Ireland. He has created regional structures of oversight and is developing multiple resources that will equip worship ministries in Vineyard churches.

The Senior Pastors and a number of the Pastoral Team have spoken at a number of Vineyard Leadership College events. The Senior Pastors have led retreats for pastors in different areas of the UK and have spoken at VCUKI Senior Pastor zoom meetings. They have also visited and spoken at other churches in the UK, some Vineyard and some other movements.

In addition to supporting the development of other churches, the charity supported the work of other charities, both local and national, through the use of its building. A local Christian Union chapter and local charity that supports survivors of modern slavery used the building for events. A national charity that supports fostering and adoption used the building multiple times to host in-person training days for their staff. The charity hosted VCUKI's Growbaby conference in the building, as well as a staff day for VCUKI staff.

Development of the international partnerships

The charity continues to support charities that work with the persecuted church and unreached people groups in many nations.

Support in Malawi

Ongoing financial support has been given to Dalitso Trust. In addition to the regular financial support that the charity provides, a one-off give of £500 was given. This was put toward purchasing bicycles for the Happy Faces program. A one-off gift of £2,500 was given to Malingunde Vineyard for church planting, specifically training and equipping of pastors and team.

Financial Review

The Trustees are pleased with the financial performance of Birmingham Vineyard Church. At a time when many other charities struggled to keep a level of income that allowed them to continue services and programmes, the charity maintained more than adequate funds.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Principal Funding Source

The principal income source for Birmingham Vineyard Church is through personal donations from its members. We did receive £16,500 grants, to specifically fund compassion related projects.

Investment Policy

The trustees have developed an investment policy that will operate in line with the charity's objectives. The investment policy details the objectives, attitudes to risk, guidelines and governance for the charity's investments. Investment decisions are taken by the Board of Trustees or their appointed representatives and will set specific management processes for each investment as appropriate. Investment performance will be reviewed biannually.

Reserves Policy

The trustees have achieved savings equivalent to 3 months core budget running costs in reserves. This figure was set at £157,500 (2022: £135,000). The reserves policy is subject to an annual review. The charity's reserves at the year end are £1,002,598 (2022: £980,671) of which £58,292 (2022: £42,070) is restricted. The charity has free reserves, approximated as net assets less restricted funds, less fixed assets attributable to unrestricted funds, plus creditors due in more than one year attributable to unrestricted funds, £250,955 (2022: £235,536) available for use in the next 12 months. Birmingham Vineyard plans to use the excess funds to further our charitable objectives.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' Responsibilities

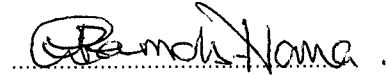
Company law requires the company members to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the company members have endeavoured to follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The company members are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The company members 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Approved by order of the members of the board of trustees on 19/4/2024 and signed on their behalf by:



.....
Captain Ramdas-Harsia
(Trustee)

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Independent Examiner's Report to the Trustees of Birmingham Vineyard ('the company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the trustees of the company (and 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 the company's accounts 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 ICAEW, 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.

This report is made solely to the company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Signed:

Helen Blundell

Dated:

LLB FCA FCIE DChA

Crowe U.K. LLP

Chartered Accountants

Black Country House

Rounds Green Road

Oldbury

West Midlands

B69 2DG

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	673,712	95,222	768,934	661,585
Charitable activities	5	5,688	-	5,688	3,350
Investments	6	9,925	-	9,925	8,405
Other income		2,061	-	2,061	1,318
Total income		691,386	95,222	786,608	674,658
Expenditure on:					
Charitable activities		684,896	70,785	755,681	757,801
Total expenditure		684,896	70,785	755,681	757,801
Net income/(expenditure)		6,490	24,437	30,927	(83,143)
Transfers between funds	17	(785)	785	-	-
Net movement in funds		5,705	25,222	30,927	(83,143)
Reconciliation of funds:					
Total funds brought forward		938,601	42,070	980,671	1,063,814
Net movement in funds		5,705	25,222	30,927	(83,143)
Total funds carried forward		944,306	67,292	1,011,598	980,671

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 35 form part of these financial statements.

BIRMINGHAM VINEYARD
(A company limited by guarantee)
REGISTERED NUMBER: 03188754

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	727,238	739,318
Current assets			
Debtors	13	38,265	35,072
Cash at bank and in hand		340,846	296,637
		<u>379,111</u>	<u>331,709</u>
Creditors: amounts falling due within one year	14	(60,864)	(54,104)
Net current assets		<u>318,247</u>	<u>277,605</u>
Total assets less current liabilities		<u>1,045,485</u>	<u>1,016,923</u>
Creditors: amounts falling due after more than one year	16	(33,887)	(36,252)
Total net assets		<u><u>1,011,598</u></u>	<u><u>980,671</u></u>
Charity funds			
Restricted funds	17	67,292	42,070
Unrestricted funds	17	944,306	938,601
Total funds		<u><u>1,011,598</u></u>	<u><u>980,671</u></u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

.....
Caplain Ramdas-Harsia
Trustee

BIRMINGHAM VINEYARD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	20	59,715	(54,633)
Cash flows from investing activities			
Purchase of tangible fixed assets		(10,934)	(25,117)
Net cash used in investing activities		(10,934)	(25,117)
Cash flows from financing activities			
Repayments of borrowing		(4,572)	(21,473)
Net cash used in financing activities		(4,572)	(21,473)
Change in cash and cash equivalents in the year		44,209	(101,223)
Cash and cash equivalents at the beginning of the year		296,637	397,860
Cash and cash equivalents at the end of the year	21	340,846	296,637

The notes on pages 17 to 35 form part of these financial statements

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. Company status

The company is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Birmingham Vineyard meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The company has cash resources and has no requirement for external funding. The trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

2.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management expenses.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold buildings	- 2% straight line
Long-term leasehold property	- Over the term of the lease
Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% straight line
Freehold land	- Not depreciated

2.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

2.8 Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at transaction price.

Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

There are no complex financial instruments.

2.9 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.10 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.11 Role of volunteers

The charity relies on the efforts of its volunteers who contributed approximately 12,800 hours (2022: 12,666 hours) during the year. The value of the volunteers is not incorporated within the accounts.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

- i) Valuation for freehold and leasehold properties (see note 12)

4. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	561,400	17,995	579,395	473,719
Gifts in kind	-	-	-	7,695
Grants	-	77,227	77,227	81,704
Gift aid donations	112,312	-	112,312	98,467
	<u>673,712</u>	<u>95,222</u>	<u>768,934</u>	<u>661,585</u>
<i>Total 2022</i>	<u>573,236</u>	<u>88,349</u>	<u>661,585</u>	

5. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Events income	5,688	-	5,688	3,350
<i>Total 2022</i>	<u>2,281</u>	<u>1,069</u>	<u>3,350</u>	

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Lettings	9,925	9,925	8,405
<i>Total 2022</i>	<i>8,405</i>	<i>8,405</i>	

7. Donations payable

	Donations to Institutions 2023 £	Total funds 2023 £	Total funds 2022 £
Donations to institutions	59,946	59,946	62,760
<i>Total 2022</i>	<i>62,760</i>	<i>62,760</i>	

During the year donations were made to 16 (2022 - 15) institutions.

The company has made the following material grants to institutions during the year:

	2023 £	2022 £
Name of institution		
Vineyard Church UK	30,504	38,733
The Dalitso Trust	10,440	9,440
Other organisations	19,002	14,587
	59,946	62,760
	59,946	62,760

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Operating the Church	443,924	59,946	251,811	755,681	757,801
<i>Total 2022</i>	<u>409,162</u>	<u>62,760</u>	<u>285,879</u>	<u>757,801</u>	

Analysis of direct costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	338,089	338,089	297,962
Community care and outreach	63,747	63,747	73,451
University of Birmingham Sunday service	17,985	17,985	18,637
Youth work	24,103	24,103	19,112
	<u>443,924</u>	<u>443,924</u>	<u>409,162</u>
<i>Total 2022</i>	<u>409,162</u>	<u>409,162</u>	

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	55,933	55,933	84,451
Depreciation	23,013	23,013	23,937
Property costs	49,934	49,934	50,391
Office costs	33,342	33,342	26,406
Motor and travel	1,157	1,157	4,759
Training and conference	9,346	9,346	10,263
Repairs and maintenance	16,310	16,310	30,104
Sundry expense	1,142	1,142	3,413
Legal and professional	3,173	3,173	1,668
Bookkeeping costs	54,437	54,437	46,595
Independant examination fee	3,978	3,978	3,786
Interest payable	46	46	106
	<u>251,811</u>	<u>251,811</u>	<u>285,879</u>
<i>Total 2022</i>	<u>285,879</u>	<u>285,879</u>	

9. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<u>3,978</u>	<u>3,786</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. Staff costs

	2023 £	2022 £
Wages and salaries	350,317	337,753
Social security costs	23,793	24,414
Contribution to defined contribution pension schemes	19,912	20,246
	<u>394,022</u>	<u>382,413</u>

The average number of persons employed by the company during the year was as follows:

	2023 No.	2022 No.
Full time	7	8
Part time	9	10
	<u>16</u>	<u>18</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity consisted of the trustees, the Pastors and the Executive Pastor. The total remuneration paid to the key management personnel was £41,467 (2021 - £110,355).

The key management personnel of the charity consisted of the trustees, the Pastors and the Executive Pastor. The total remuneration paid to the key management personnel was £121,439 (2022 - £114,392).

11. Trustees' remuneration and expenses

During the year 1 trustee, Revd E A McNeil, received remuneration. See note 25 for further details.

During the year ended 31 December 2023, expenses totalling £1,936 were reimbursed or paid directly to 4 trustees for ministry expenses and sundry costs.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2023	648,175	122,000	7,860	92,164	870,199
Additions	-	-	-	10,934	10,934
At 31 December 2023	648,175	122,000	7,860	103,098	881,133
Depreciation					
At 1 January 2023	56,367	5,856	7,860	60,798	130,881
Charge for the year	10,824	976	-	11,214	23,014
At 31 December 2023	67,191	6,832	7,860	72,012	153,895
Net book value					
At 31 December 2023	580,984	115,168	-	31,086	727,238
At 31 December 2022	591,808	116,144	-	31,366	739,318

Included in land and buildings is freehold land at valuation of £107,000 (2022 - £107,000) which is not depreciated.

The freehold land and buildings and long leasehold property were valued on 28 March 2017 by Samuel Boot MRICS of Pennycuik Collins Chartered Surveyors. The two properties were valued separately and on a combined basis. The combined valuation has been adopted and apportioned between the two components on the basis that one would not be disposed of without the other.

If they had not been included at valuation, they would have been included under the historic cost convention as follows:

Freehold land and buildings £684,727 (2022: £684,727) and accumulated depreciation of £159,614 (2022: £151,170).

Long term leasehold property £131,376 (2022: 131,376) and accumulated depreciation of £9,108 (2022: £8,057).

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	149	830
Other debtors	2,295	2,554
Prepayments and accrued income	26,959	5,885
Tax recoverable	8,862	25,803
	<u>38,265</u>	<u>35,072</u>

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Bank loans	4,572	6,778
Trade creditors	11,104	5,669
Other taxation and social security	7,698	5,682
Other creditors	23,144	23,496
Accruals and deferred income	14,346	12,479
	<u>60,864</u>	<u>54,104</u>

The bank loans are secured on the land and buildings and the long term leasehold property and represents 9% (2022 - 9%) of the value of the security. The loan carries interest 3.95% per annum.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. Accruals and deferred income

	2023 £	2022 £
Resources deferred during the year	3,869	-
Deferred income at 31 December 2023	3,869	-

Deferred income of £3,869 consists of income related to events taking place in 2024

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. Creditors: Amounts falling due after more than one year

	2023 £	2022 £
Bank loans	<u>33,887</u>	<u>36,252</u>

Included within the above are amounts falling due as follows:

	2023 £	2022 £
Between one and two years		
Bank loans	<u>4,572</u>	<u>6,778</u>
Between two and five years		
Bank loans	<u>29,315</u>	<u>29,474</u>

The bank loans are secured on the land and buildings and the long term leasehold property and represents 9% (2022 - 9%) of the value of the security. The loan carries interest 3.95% per annum.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Unrestricted funds					
General Funds - all funds	938,601	691,386	(684,896)	(785)	944,306
Restricted funds					
City Pastors	-	-	(523)	523	-
Food Bank	-	-	-	-	-
Sozo	-	765	(280)	-	485
VCUKI salary grants	14,716	77,227	(68,741)	-	23,202
VCUKI Hub	6,818	-	-	-	6,818
VCUKI expenses	-	-	(60)	60	-
DTI	9,009	-	-	-	9,009
A Greater Welcome	992	-	-	-	992
Compassion	10,495	17,230	(979)	-	26,746
Marriage Course	-	-	-	-	-
Ukranian Appeal	40	-	-	-	40
Big Church Weekend	-	-	(202)	202	-
	42,070	95,222	(70,785)	785	67,292
Total of funds	980,671	786,608	(755,681)	-	1,011,598

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds					
General Funds - all funds	1,032,260	577,545	(667,658)	(3,546)	938,601
Restricted funds					
City Pastors	-	40	(1,015)	975	-
Food Bank	-	123	(371)	248	-
Sozo	-	230	(748)	518	-
VCUKI salary grants	4,795	77,904	(67,983)	-	14,716
VCUKI Hub	5,338	3,800	(2,320)	-	6,818
VCUKI expenses	560	-	(1,583)	1,023	-
DTI	8,223	1,028	(242)	-	9,009
A Greater Welcome	-	992	-	-	992
Compassion	12,638	5,210	(7,353)	-	10,495
Marriage Course	-	51	(833)	782	-
Ukranian Appeal	-	40	-	-	40
Big Church Weekend	-	-	-	-	-
	<u>31,554</u>	<u>89,418</u>	<u>(82,448)</u>	<u>3,546</u>	<u>42,070</u>
Total of funds	<u><u>1,063,814</u></u>	<u><u>666,963</u></u>	<u><u>(750,106)</u></u>	<u><u>-</u></u>	<u><u>980,671</u></u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Restricted Funds

City Pastors	Funds donated to support the City Pastor initiative which involves volunteers from local churches working together with the Broad Street and Southside districts of Birmingham to ensure everyone who visits the city on a Friday or Saturday night encounters a safe, vibrant environment.
Food Bank	Donations to be used for running the Church's food bank.
Sozo	Donations restricted for use on the Sozo prayer ministry projects.
VCUKI Staff Costs	Grant funding provided by VCUKI to cover the payroll costs of Birmingham Vineyard staff members duties for the wider VCUKI network.
VCUKI Regional Expenses	Grant funding provided by VCUKI to cover the Pastor's expenses while performing VCUKI Regional work.
VCUKI Hub	Grant funding provided by VCUKI towards the Hub Project which provides training videos and other material to be used across the wider VCUKI network.
DTI	Funds restricted for the purpose of putting on a youth event at the Staffordshire County Showground in 2020.
A Greater Welcome	Fund restricted for greater accessibility to property.
Compassion	Funds used for the Food Bank and Grow Baby ministries, as well as seasonal initiatives.
Ukrainian Appeal	Funds donated from reserves for crisis support during the Ukrainian war.
Big Church Weekend	The Big Weekend is an event in 2024 which will bring together everyone from the various sites of Birmingham Vineyard for a weekend away in Wales. It is an opportunity for fun, connection & community with a mix of social and ministry time for all ages. There will be children & youth programmes as well as gathering time together as a whole church

Transfers between funds represent the funding from unrestricted reserves of the City Pastors, Food Bank, VCUKI expenses and Marriage Course funds.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
General funds	938,601	691,386	(684,896)	(785)	944,306
Restricted funds	42,070	95,222	(70,785)	785	67,292
	<u>980,671</u>	<u>786,608</u>	<u>(755,681)</u>	<u>-</u>	<u>1,011,598</u>

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
General funds	1,032,260	577,545	(667,658)	(3,546)	938,601
Restricted funds	31,554	89,418	(82,448)	3,546	42,070
	<u>1,063,814</u>	<u>666,963</u>	<u>(750,106)</u>	<u>-</u>	<u>980,671</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	727,238	-	727,238
Current assets	311,819	67,292	379,111
Creditors due within one year	(60,864)	-	(60,864)
Creditors due in more than one year	(33,887)	-	(33,887)
Total	<u>944,306</u>	<u>67,292</u>	<u>1,011,598</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	739,318	-	739,318
Current assets	289,639	42,070	331,709
Creditors due within one year	(54,104)	-	(54,104)
Creditors due in more than one year	(36,252)	-	(36,252)
Total	938,601	42,070	980,671

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

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	30,927	(83,143)
Adjustments for:		
Depreciation charges	23,014	23,937
Decrease in debtors	(3,193)	(20,212)
Decrease in creditors	8,967	25,031
Net cash provided by/(used in) operating activities	59,715	(54,387)

21. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	340,846	296,637
Total cash and cash equivalents	340,846	296,637

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

22. Analysis of changes in net debt

	At 1 January 2023 £	Cash flows £	Other non- cash changes £	At 31 December 2023 £
Cash at bank and in hand	296,637	44,209	-	340,846
Debt due within 1 year	(6,778)	4,571	(2,365)	(4,572)
Debt due after 1 year	(36,252)	-	2,365	(33,887)
	<u>253,607</u>	<u>48,780</u>	<u>-</u>	<u>302,387</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

23. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs shown in note 10 represent the contributions payable by the charity to these funds.

24. Operating lease commitments

At 31 December 2023 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £
Not later than 1 year	4,270
Later than 1 year and not later than 5 years	11,706
	15,976

25. Related party transactions

During the year, Revd E A McNeil, a trustee of the Charity received remuneration of £57,447 (2022: £54,008) as well as employer pension contributions of £3,440 (2022: £3,237). Revd E A McNeil also received reimbursements for phone costs in the year of £120 (2022: £120).

R M McNeil, wife of Revd E A McNeil, received remuneration of £46,053 (2022: £43,175) as well as employer pension contributions of £2,727 (2022: £2,573). R M McNeil also received reimbursements for phone costs in the year of £120 (2022: £120).

Revd E A McNeil and R M McNeil also received reimbursements for mileage, parking and other travel expenses of £3,011 (2022: £3,539). Other trustee and related party reimbursements amounted to £55 (2022: £NIL)

J Ramdas-Harsia, wife of C A R Ramdas-Harsia, received remuneration of £11,856 (2022: £5,570) as well as employer pension contributions of £704 (2022: £331).

In aggregate total donations of £89,920 (2022: £39,338) were received from 12 trustees and immediate family (2022: 7). These figures do not include gift aid.

Remunerated trustees are excluded from any discussions in relation to pay or other benefits that may be received by them or a family member. Trustees and connected parties are only remunerated in so far as it is permitted under the Memorandum and Articles of Association governing the charity.

Other than already disclosed above there were no other related party transactions in either the current or previous financial years.

BIRMINGHAM VINEYARD

England & Wales - Charity number 1056661

Accounts

BIRMINGHAM VINEYARD
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

BIRMINGHAM VINEYARD
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1
Trustees' report	2 - 11
Independent examiner's report	12
Statement of financial activities	13
Balance sheet	14
Statement of cash flows	15
Notes to the financial statements	16 - 32

BIRMINGHAM VINEYARD
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	Revd E A McNeil H A Dougall, Chair (resigned 19 April 2022) I D Rogers M R McMaster D R Miles C A R Ramdas-Harsia L Skedgel (resigned 16 December 2022) M T Gowen (appointed 17 February 2023) C R Chadwell (appointed 28 July 2023)
Company registered number	03188754
Charity registered number	1056661
Registered office	Network House 174 - 178 Barford Street Digbeth Birmingham B5 7EP
Company secretary	A D Gatting E E Harris
Independent Examiner	Crowe U.K. LLP Chartered Accountants Black Country House Rounds Green Road Oldbury West Midlands B69 2DG
Bankers	The Co-operative Bank Skelmersdale WN8 6GH
Solicitors	Gowling WLG Two Snowhill Birmingham B4 6WR

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report together with the financial statements of the company for the year 1 January 2022 to 31 December 2022. The Annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102, effective January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure Governance & Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 19th April 1996 and registered as a charity on 9th December 1992. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up trustees are required to contribute an amount not exceeding £10 per trustee.

Recruitment & Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as the company members. Since company members are also appointed as directors the board ensures that when admitting new company members it takes into account the contribution to the skills mix and balance of the board as a whole. A review of the composition of the trustees was undertaken in 2019 and it was decided to expand composition in the following years. Trustees are recruited by word of mouth and by direct approach to people who possess the necessary and complimentary skills to support the values and objectives of the charity.

Trustee Induction & Training

This year the trustee induction and training process was reviewed and deemed appropriate. The process covers the following: a brief history of the organisation and its plans for development; a summary of the legal responsibilities for directors and trustees; statements of the current financial position with reference to the last 12 months and projections for the following 12 months, future plans and objectives, the decision-making process; the organisation's relationship with Vineyard Churches UK and Ireland. In 2022, there has been an active review of the composition of trustees and a number of potential new trustees have been invited to attend meetings as part of an informal interview process.

Organisational Structure

Birmingham Vineyard is supported by the Board of Trustees who are responsible for policy decisions, and who regularly interact with the Senior Pastor and Pastoral Team and Administration Teams throughout the year, to encourage best practice within the management team and activities of the organisation.

Decision Making

The Senior Pastor and Pastoral Team are responsible for all matters related to the spiritual guidance and leadership of the church and the trustees have specific responsibility for employment, policy making and major financial decisions and commitments. The charity employs two senior pastors, an executive pastor, a pastoral

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

staff team, an executive assistant, an administrative assistant and compassion coordinator, a logistics and media coordinator, and a kids and families administrative coordinator.

Risk Management

The trustees and staff have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks faced by the charity. Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors in accordance with all of the activities the charity is engaged in. These procedures are reviewed annually to ensure that they continue to meet the needs of the charity. Ongoing staff training, health and safety inspections and fire risk assessments happen periodically. All our systems were reviewed where necessary.

Affiliations

The charity is affiliated to the Association of Vineyard Churches UK and Ireland. This is an association of approximately 125 Churches in the UK.

The registered office for VCUKI is:

Vineyard Churches UK and Ireland
Unit 8
K3 Business Park
200 Clough Road
Hull
HU5 1SN

Charity No. 1099748 Company No. 4839046

The Association provides spiritual advice, support and training for the pastors of the church but it has no legal or structural authority over the organisation. Membership of the Association of Vineyard Churches UK and Ireland has no impact on the charity's operating policies or plans for development.

Objectives and activities

To demonstrate primarily (but not exclusively) in the city of Birmingham and the surrounding area the truth, effectiveness and authenticity of the Gospel of Jesus Christ by:

- The furtherance of religious or secular public education.
- The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including but not limited to the planting of new churches and organisations of congregations.
- The relief of the poor and needy.
- The relief of the sick and elderly.
- Such other charitable objects and for the benefit.

Charity aims and difference it seeks to make

Birmingham Vineyard is committed to demonstrating what it means to follow Jesus Christ through practically serving the spiritual, physical and emotional needs of people in its local communities, the City of Birmingham and surrounding areas, specifically in line with the objectives and activities of the organisation. Through this investment it aims to be a catalyst for positive change within the City of Birmingham and surrounding areas.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Charity objectives for the coming year

- The development of Sunday services and associated ministries
- The support and training of leaders
- The growth and multiplication of communities
- The expansion and development of the volunteer workforce
- Continued positive engagement with the communities it serves
- The support and development of other churches, areas, and regions
- Development of existing international partnerships

Strategy and activities that contribute to achieving objectives

- The continued development of Sunday services and associated ministries, to happening effectively both online and in person.
- Provide oversight and support for volunteers with significant responsibility in the organisation.
- Develop courses and events that contribute to personal and spiritual development of members and the wider community.
- Additional appointments to the staff.
- The support and training of leaders.
- Provide ongoing coaching and training times for the leadership community in the church with a particular emphasis on identifying and training new leaders.
- The growth and multiplication of communities.
- Senior leaders meet regularly for team building, training and engagement with all community leaders.
- Encourage the development of small group communities in new locations of Birmingham.
- The expansion and development of the volunteer workforce.
- Provide training and develop a climate of appreciation to increase the volunteer workforce and volunteer retention.
- Train the leadership community in recruiting volunteers.
- Continued positive engagement with the communities the charity serves.
- Develop links with other sectors of the community to identify needs or projects that the charity can help meet.
- Develop existing compassion ministries to help the vulnerable.
- The development of other churches, areas, and regions.
- Facilitate training events, and provide oversight for a cross section of leaders from across the UK.
- For area and regional leaders initiate social events, in service training.
- Provide oversight of specific national training initiatives on behalf of VCUKI.
- Development of the international partnerships. Keep regular contact with overseas project workers and take regular trips to assist in the development of projects and staff.
- There is a significant increase in the diversity of the congregational members, people in key volunteering roles and visible leadership in the organization at very level.
- We have modified our reporting and training processes to track and build the ethnic and cultural diversity.
- Retained a pastoral pioneer role to reach and integrate Hong Kong community; and simultaneous translation has been introduced at our one of our services (as well as a written translation).

Public Benefit

The Trustees confirm that they complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission in determining the activities undertaken by the charity.

The Charity Commission in its "Charities and Public Benefit" Guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: firstly, there must benefit and secondly, that the benefit must be to the public or a section of the public.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees are satisfied that the objectives and activities listed above meet these principles. The public benefit that the charity is providing is by providing to the City of Birmingham (but not exclusively) the truth, effectiveness and authenticity of the Gospel of Jesus Christ.

Achievements and Performance 2022

Throughout the year services and ministry areas adapted as government guidelines changed. Programs were offered fully online, some with a hybrid of in person and online offerings, and then some resuming fully in person. As programs resumed they were re-evaluated to serve the current needs of the church and community. Some changed significantly and new ones were created. Throughout the many changes of the year the church continued to meet its goals and objectives.

Consistent in-person services resumed at the commencement of 2022. We interpreted all necessary government guidance. As confidence to engage in public gathering has increased so attendance has increased. We had to rebuild the volunteer teams in many areas to resume events and services. Alongside the three existing weekly Sunday services a team took initial steps towards planting an East Site of Birmingham Vineyard. Towards the end of 2022 there was initial team building, as well as some community events. In the Autumn term the East Site began meeting bi-monthly with community events.

Sundays

Sunday services have been offered both online and in-person consistently throughout the year. A small team operates and records the services live. Across 2022, we saw an average of between 105 - 135 people engage with our service livestreams on YouTube within 7 days of them being filmed and made public.

As 2022 progressed we allowed our gathering congregations to decide how they would like to conduct themselves in light of the restrictions lifting. Masks remain an optional choice in our services.

We continue to see growth members of the Hong Kong community within Birmingham Vineyard. Our dedicated community pastoral leader has multiplied groups and events that actively assisting new arrivals in the UK. Many families are being welcomed into Sunday services and forming positive friendships with the wider congregation.

Our diversity as congregations and a leadership community has increased again. This is a direct result of considerable effort and a clear plan to forge strong relationships with those from various cultural backgrounds.

Youth

The impact of the pandemic has affected young people most profoundly. The youth ministry has remained a consistent place for young people to connect. A mix of events and services have been run throughout the year to help our youth in their personal development and growth in Christian faith. Over the summer of 2022, the youth team hosted five events for the youth to engage with over their school holidays.

Young people have met regularly on Friday nights in their social events and consistent youth provision is now present in 2 of our Sunday services. Young people attended Dreaming the Impossible (DTI), a national youth gathering with 3000 attendants in 2022, along with 13 youth leaders and volunteers from the church. Teams from Birmingham Vineyard were involved in the running of DTI.

Young Adults and Students

The Young Adults ministry, for those from ages 18-30, continued to meet consistently, now mostly in person. Ten monthly events were hosted. Approximately 30 young adults attended Cause to Live For, Vineyard's national young adults conference.

The Young Adults Retreat was able to happen at the beginning of the year as Covid guidance had lifted, which saw 50 attend. In the autumn a joint Church Student Prayer Event was held at the church, attended by new students from several universities across Birmingham.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Kids and Families

A main focus of the Kids and Families ministry was increasing the volunteers at each site in correlation with significantly growing numbers of children present at the City Centre site and South Site morning service. A large number of new volunteers joined the kids' team and others stepped up, allowing for strong Sunday kids programmes. Eighty eight children and ten members of the children's team attended a 'Light Up the World' Party at the end of October. In the first half of the year, the children's team also ran a monthly event for Years 5&6 called 'Friday Fun', which provided a transitional space for the older children in primary school before they moved into the youth group.

In addition to providing quality Sunday programmes the Kids and Families ministry also focused on supporting parents, caregivers, and the kids team. There were parenting courses offered, using content from an external resource and an event hosted by VCUKI for kids' teams and caregivers. The Children's Team also ran a 'Parenting Babies & Toddlers' course. There was also a marriage course offered towards the start of the year attended by an average of fourteen couples across a span of four months.

Small groups

Small groups have continued to meet consistently, with a mixture of online, hybrid, and in person meetings, dependent on each group's personal preference and comfortability. Online small groups continued to be favourable for many and have continued even as meeting guidance has changed. As groups multiplied and planted new groups, or new groups were formed altogether the church building began being used on weeknights to provide additional space for more small groups to meet. Ten groups were planted in 2022, with two closing and two passing leadership to new people.

Two small group leaders' training events were held in 2022 (2021: two), with the addition of a small group leaders' Learning Community in March, attended by twenty-five people. This provided an opportunity for small group leaders to gather for an extended time to discuss issues surrounding the question of human sexuality and the Bible.

Alpha

There was one informal Alpha course that ran in 2022 led by volunteer leaders in the congregation.

Prayer Initiatives

Weeks of Prayer

The charity organised two Weeks of Prayer throughout the year (2021: three), which provided focused, daily content. Each of the Weeks of Prayer offered an in-person and online evening prayer meeting to give options for engagement.

Encounter Nights

Pastoral Staff continued to facilitate a monthly gathering called Encounter Nights. These were in response to the needs we perceived in the congregation coming out of the pandemic.

Sozo is an established prayer ministry that assists people in personal growth. Fifty four (2021: forty-seven) people had appointments this year.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Support and Training of Leaders

Pastoral staff engaged in ongoing theological training, and spiritual direction and coaching are utilised for professional and personal development. Corporately, the pastoral staff attended two national Learning Community events and a pastoral team vision and planning day, as well as receiving guidance from an external pastoral leaders. The team attended VCUKI's national conference in April 2022 and thirty two attended online. Those leading in different ministry areas within the church receive regular training from their overseers and sometimes external sources as well. This includes Kids team, Youth team, preachers, Sozo team, Worship team, and small group and community leaders. Thirty people (2021: nine) participated in Hub, a training programme produced by VCUKI, with a focus on those who may go on to lead others in a church setting. Nineteen people (2021: twenty-four) participated in Leadership Lab, an in-house programme that identifies and equips emerging leaders, regardless of their area of influence.

Worship leaders have attended four (2021: five) external training events, and three internal training events. Birmingham Vineyard also hosted in-service training for its growing preaching team, with two Preachers' Training events throughout the year. A member of the congregation who has qualifications and experience in theological training has been brought in to do this to great success. An average of 15 people attended both events.

The Expansion and Development of the Volunteer workforce

A positive development in the volunteer teams was the number of new volunteers. 50% of those serving on the Kids team were part of the church before Covid but were not yet serving, and 30% joined the church during the lockdown and joined teams when in person services began. 50% of the Welcome and Hospitality team were also people that were part of the church before Covid but were not yet serving, and those who joined the church during lockdown and started serving when in person services began made up 28%.

116 volunteers were recognised and celebrated at a Team Appreciation Party in June.

The charity's commitment to providing fair opportunities for everyone to be involved in the life of the church was supported by the statistic that 55% leading were female. The worship, kids and families, Sunday hospitality, and service leading teams, and Sozo ministry teams all have more volunteers than they did at the end of 2021.

Ultimately, the amount of people on each team has increased substantially; with significant growth occurring particularly in the Children's Ministry, members of the church have had further involvement. There is also increased cultural diversity amongst all services; leadership amongst the BAME community has been further strengthened and developed.

Compassion Ministries

The Foodbank Initiative

This year the Foodbank was able to give away 610 (2021: 482) food bags with a rough total value of £4,270 (2021:£2,410). These were distributed to individuals and families in need. The range of bags offered meets the needs of the diverse group of people within the communities the charity serves. It supports individuals and consistently resources a range of charities/organisations in Birmingham working with those in crisis. We did a special Harvest Drive for the good bank where we also saw just over £500 in donations giving to the Foodbank.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Christmas Hamper Drive

The Christmas Hamper appeal provided donations to supply 90 hampers and 15 vouchers to supermarkets to vulnerable families in Birmingham (2021: 148). The hampers are valued £20 each, with a total value of £1,800 and the vouchers were £20 each, so £300 total (2021: £3,200). In addition to items that would regularly be found in a Foodbank bag, the hampers included extra food, seasonal food items, Christmas crackers, and a personal card. These hampers were donated by people from within the church, local community groups, businesses and schools. The hampers were distributed to individuals and families in need through our partner agencies.

GrowBaby

GrowBaby started six years ago and has served hundreds of local families with practical supplies and relational connections. This year GrowBaby has helped over 200 families (2021:180) from across Birmingham and as far as the Black Country. Clients are referred to Growbaby through agencies and social workers, as well as self-referral on our website and social media. We have received over 250 (2021:259) donations which we estimate to be over £925 (2021 £875).

We have since been able to launch GrowBaby at the newly established East Site in November 2022. We spent £1,500 on making the room safe & welcoming for families.

Stay and Play

Stay and Play provides a free, weekly event which includes playing, crafts, and a snack. The programme had a new strategy, creating an environment where parents were encouraged to actively participate with the activities alongside their children, while still allowing time to get to know each other. The weekly event saw an average of nine families (2021: nine), the majority of whom are not members of the church, and learned of Stay and Play through the GrowBaby programme or other external resources.

Safe Families

Safe Families is an external national organisation that supports children and families by connecting them with local individuals and families. There are currently eight volunteers from Birmingham Vineyard who work with the local chapter of Safe Families and they have collectively supported 60 children through Safe Families projects and friendships in 2022. At Christmas time, we donated £50 per family to 8 families as an extra gift for Christmas, a total of £400.

Tuck in Tuesday

Tuck in Tuesday started in December 2022 which was a response to the warm space initiative to help combat the rising cost of living and fuel prices. It is a weekly warm space with a simple dinner provided for families in the Northfield area. During its first month in operation, it supported 6 guests on a weekly basis.

Joint initiatives with other churches

The church's worship leader, working with a worship leader from another church, organised the worship sets for DTI. The collective worship band represented fourteen different Vineyard churches.

Several members of Birmingham Vineyard's Staff Team were involved in the behind-the-scenes running of DTI. One team member is on the core team for DTI, and another is involved in leading worship at the conference itself. He helped in the writing, recording and producing of a song that was created for DTI and involved other worship leaders and musicians from other churches across the country.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

The Development of other Churches in the Area / UK

Senior Pastoral Staff have led training events, conducted speaking engagements and given individual leadership coaching for area leaders, pastors and churches in the region and nationally.

The Senior Pastors also serve on the national leadership team of Vineyard Churches UK and Ireland as Associate National Directors. As part of this role, they support the National Directors, oversee Regional Leaders in England, oversee the development of Pastors and churches across the UK and Ireland, and a number of training initiatives, including Hub and Vineyard Institute. A VCUKI staff member and their assistant are based in an office in the charity's premises leading this training, which is now in over twenty-one locations across the UK & Ireland. Another member of the pastoral staff is on the leadership team responsible for the national youth initiative, DTI.

A relationship has been established with a local church that is not part of VCUKI but is in the process of joining. The charity has provided support through two ways. The Senior Pastors meet regularly and the charity's senior pastor offers mentorship and guidance. The charity also organises for some of its own preachers to preach at this church on a regular basis. This is both a practical support to the leadership and is also an introduction into the vision and values of VCUKI for the church members.

The worship team produced forty-eight Worship Skills videos. These were originally created to be an in-house training tool but have since been watched by churches around the country. They have received 773 views across the forty-eight videos, an average of sixteen views per video.

The Senior Pastors and a number of the Pastoral Team have spoken at a number of Vineyard Leadership College events. The Senior Pastors have led retreats for pastors in different areas of the UK and have spoken at VCUKI Senior Pastor Zoom meetings. They have also visited and spoken at other churches in the UK, some Vineyard and some other movements.

Development of the international partnerships

The charity continues to support charities that work with the persecuted church and unreached people groups in many nations.

Dalitso Trust

Ongoing financial support has been given to this ministry in Malawi. Two additional financial gifts were given, one of £1,000 towards developing an existing building to host people wanting to be part of Malingunde for year-long internships. The money added an extra bedroom, toilet and bathroom. There was also the gift of £2,000 towards Malingunde, Vineyards training and church planting

Financial Review

The Trustees are pleased with the financial performance of Birmingham Vineyard Church. At a time when many other charities struggled to keep a level of income that allowed them to continue services and programmes, the charity maintained more than adequate funds.

Principal Funding Source

The principal income source for Birmingham Vineyard Church is through personal donations from its members. We do not currently receive any grants or bursaries from external bodies that are used to serve internal purposes.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Investment Policy

The trustees have developed an investment policy that will operate in line with the charity's objectives. The investment policy details the objectives, attitudes to risk, guidelines and governance for the charity's investments. Investment decisions are taken by the Board of Trustees or their appointed representatives and will set specific management processes for each investment as appropriate. Investment performance will be reviewed biannually.

Reserves Policy

The trustees have achieved savings equivalent to 3 months of core budget running costs in reserves. This figure was set at £135,000 (2021: £135,000). The reserves policy is subject to an annual review. The charity's reserves at the year end are £980,671 (2021: £1,063,814) of which £42,070 (2021: £31,554) is restricted. The charity has free reserves, approximated as net assets less restricted funds, less fixed assets attributable to unrestricted funds, plus creditors due in more than one year attributable to unrestricted funds, of £235,536 (2021: £337,154) available for use in the next 12 months. Birmingham Vineyard plans to use the excess funds to further our charitable objectives.

COVID-19

The COVID-19 pandemic has continued to have a significant impact on many organisations, including our own. In particular, for a significant part of 2021 we were not able to meet as a church or hold the events we would like to offer. We were delighted to return to in-person services in 2022, but also that we have been able to continue to offer a high quality online Sunday service offering should people prefer that option. Management and staff continued to be equipped to effectively operate the organisation remotely when required.

At the date of this report, the Trustees have not noted any significant reduction in giving income as a result of COVID-19, but will continue to monitor this closely. In any event, the Trustees have been managing costs carefully since the start of the pandemic to ensure that free reserves remain well above target.

The organisation has complied with government guidance regarding gatherings and has consistently encouraged safety measures even when not required. This includes providing a seating area on Sundays for those who would prefer to still wear face coverings. The charity also implemented a "sticker" system for Sundays. Different coloured stickers indicate a different level of comfort with personal space, and church attendees are encouraged to wear a sticker and respect the colours of those around them.

To support the local government in its efforts to monitor outbreaks the charity office organised a testing centre at the building. Following a spike in cases in the area, anyone who had been on the premises within a specified time period was invited to come take a test. Eleven people from the team and congregation came to take a test.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of trustees on 21/01/2023 and signed on their behalf by:


.....
Caplain Ramdas-Harsia
(Trustee)

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Independent Examiner's Report to the Trustees of Birmingham Vineyard ('the company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2022.

Responsibilities and Basis of Report

As the trustees of the company (and 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 the company's accounts 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 ICAEW, 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.

This report is made solely to the company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Signed:



Helen Blundell

Dated: 28 September 2023

LLB FCA FCIE DChA

Crowe U.K. LLP
Chartered Accountants
Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

BIRMINGHAM VINEYARD
(A company limited by guarantee)
REGISTERED NUMBER: 03188754

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	739,318	738,139
Current assets			
Debtors	13	35,072	14,859
Cash at bank and in hand		296,637	397,860
		<u>331,709</u>	<u>412,719</u>
Creditors: amounts falling due within one year	14	(54,104)	(44,011)
Net current assets		<u>277,605</u>	<u>368,708</u>
Total assets less current liabilities		<u>1,016,923</u>	<u>1,106,847</u>
Creditors: amounts falling due after more than one year	15	(36,252)	(43,033)
Total net assets		<u><u>980,671</u></u>	<u><u>1,063,814</u></u>
Charity funds			
Restricted funds	16	42,070	31,554
Unrestricted funds	16	938,601	1,032,260
Total funds		<u><u>980,671</u></u>	<u><u>1,063,814</u></u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on 28/09/2023 and signed on their behalf by:


.....
Captain Ramdas-Harsia
Trustee

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	573,236	88,349	661,585	692,584
Charitable activities	5	2,281	1,069	3,350	760
Investments	6	8,405	-	8,405	10,577
Other income		1,318	-	1,318	11,098
Total income		585,240	89,418	674,658	715,019
Expenditure on:					
Charitable activities		675,353	82,448	757,801	607,815
Total expenditure		675,353	82,448	757,801	607,815
Net (expenditure)/income		(90,113)	6,970	(83,143)	107,204
Transfers between funds	16	(3,546)	3,546	-	-
Net movement in funds		(93,659)	10,516	(83,143)	107,204
Reconciliation of funds:					
Total funds brought forward		1,032,260	31,554	1,063,814	956,610
Net movement in funds		(93,659)	10,516	(83,143)	107,204
Total funds carried forward		938,601	42,070	980,671	1,063,814

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 32 form part of these financial statements.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	19	(54,633)	138,424
Cash flows from investing activities			
Purchase of tangible fixed assets		(25,117)	(30,053)
Net cash used in investing activities		(25,117)	(30,053)
Cash flows from financing activities			
Repayments of borrowing		(21,473)	(28,264)
Net cash used in financing activities		(21,473)	(28,264)
Change in cash and cash equivalents in the year		(101,223)	80,107
Cash and cash equivalents at the beginning of the year		397,860	317,753
Cash and cash equivalents at the end of the year	20	296,637	397,860

The notes on pages 16 to 32 form part of these financial statements

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. Company status

The company is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Birmingham Vineyard meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The company has cash resources and has no requirement for external funding. The trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

2.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management expenses.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold buildings	- 2% straight line
Long-term leasehold property	- Over the term of the lease
Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% straight line
Freehold land	- Not depreciated

2.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

2.8 Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at transaction price.

Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

There are no complex financial instruments.

2.9 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.10 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.11 Role of volunteers

The charity relies on the efforts of its volunteers who contributed approximately 12,666 hours (2021: 8,650 hours) during the year. The value of the volunteers is not incorporated within the accounts.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

i) Valuation for freehold and leasehold properties (see note 12)

4. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	467,370	6,349	473,719	491,437
Gifts in kind	7,695	-	7,695	15,600
Grants	-	81,704	81,704	94,267
Gift aid donations	98,171	296	98,467	91,280
	<u>573,236</u>	<u>88,349</u>	<u>661,585</u>	<u>692,584</u>
<i>Total 2021</i>	<u>585,618</u>	<u>106,966</u>	<u>692,584</u>	

5. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Events income	2,281	1,069	3,350	760
<i>Total 2021</i>	<u>638</u>	<u>122</u>	<u>760</u>	

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Lettings	8,405	8,405	10,577
	<u>8,405</u>	<u>8,405</u>	
<i>Total 2021</i>	<u>10,577</u>	<u>10,577</u>	

7. Donations payable

	Donations to Institutions 2022 £	Total funds 2022 £	Total funds 2021 £
Donations to institutions	62,760	62,760	63,863
	<u>62,760</u>	<u>62,760</u>	
<i>Total 2021</i>	<u>63,863</u>	<u>63,863</u>	

During the year donations were made to 15 (2021 - 16) institutions.

The company has made the following material grants to institutions during the year:

	2022 £	2021 £
Name of institution		
Vineyard Church UK	38,733	35,856
The Dalitso Trust	9,440	10,834
Other organisations	14,587	17,173
	<u>62,760</u>	<u>63,863</u>
	<u>62,760</u>	<u>63,863</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Operating the Church	409,162	62,760	285,879	757,801	607,815
<i>Total 2021</i>	<i>340,717</i>	<i>63,863</i>	<i>203,235</i>	<i>607,815</i>	

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	297,962	297,962	259,063
Community care and outreach	73,451	73,451	53,083
University of Birmingham Sunday service	18,637	18,637	4,471
Youth work	19,112	19,112	18,975
VCUKI regional	-	-	2,125
Production costs	-	-	3,000
	409,162	409,162	340,717
<i>Total 2021</i>	<i>340,717</i>	<i>340,717</i>	

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	84,451	84,451	88,862
Depreciation	23,937	23,937	19,932
Property costs	50,391	50,391	20,274
Office costs	26,406	26,406	21,999
Motor and travel	4,759	4,759	1,444
Training and conference	10,263	10,263	12,358
Repairs and maintenance	30,104	30,104	10,821
Sundry expense	3,413	3,413	1,511
Legal and professional	1,668	1,668	271
Bookkeeping costs	46,595	46,595	21,747
Independant examination fee	3,786	3,786	3,603
Interest payable	106	106	413
	<u>285,879</u>	<u>285,879</u>	<u>203,235</u>
<i>Total 2021</i>	<u>203,235</u>	<u>203,235</u>	

9. Independent examiner's remuneration

	2022 £	<i>2021 £</i>
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<u>3,786</u>	<u>3,813</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

10. Staff costs

	2022 £	2021 £
Wages and salaries	337,753	307,361
Social security costs	24,414	22,457
Contribution to defined contribution pension schemes	20,246	18,107
	<u>382,413</u>	<u>347,925</u>

The average number of persons employed by the company during the year was as follows:

	2022 No.	2021 No.
Full time	8	9
Part time	10	4
	<u>18</u>	<u>13</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022 No.	2021 No.
In the band £60,001 - £70,000	1	-

The key management personnel of the charity consisted of the trustees, the Pastors and the Executive Pastor. The total remuneration paid to the key management personnel was £114,392 (2021 - £110,355).

11. Trustees' remuneration and expenses

During the year 1 trustee, Revd E A McNeil, received remuneration. See note 24 for further details.

During the year ended 31 December 2022, expenses totalling £1,521 were reimbursed or paid directly to 2 trustees for ministry expenses and sundry costs (£600 to 1 trustee for Christmas presents).

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2022	648,175	122,000	7,860	67,048	845,083
Additions	-	-	-	25,116	25,116
At 31 December 2022	648,175	122,000	7,860	92,164	870,199
Depreciation					
At 1 January 2022	45,543	4,880	7,860	48,661	106,944
Charge for the year	10,824	976	-	12,137	23,937
At 31 December 2022	56,367	5,856	7,860	60,798	130,881
Net book value					
At 31 December 2022	591,808	116,144	-	31,366	739,318
At 31 December 2021	602,632	117,120	-	18,387	738,139

Included in land and buildings is freehold land at valuation of £107,000 (2021 - £107,000) which is not depreciated.

The freehold land and buildings and long leasehold property were valued on 28 March 2017 by Samuel Boot MRICS of Pennycuik Collins Chartered Surveyors. The two properties were valued separately and on a combined basis. The combined valuation has been adopted and apportioned between the two components on the basis that one would not be disposed of without the other.

If they had not been included at valuation, they would have been included under the historic cost convention as follows:

Freehold land and buildings £684,727 (2021: £684,727) and accumulated depreciation of £151,170 (2021: £142,726).

Long term leasehold property £131,376 (2021: 131,376) and accumulated depreciation of £8,057 (2021: £7,006).

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

13. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	830	2,000
Other debtors	2,554	3,008
Prepayments and accrued income	5,885	9,851
Tax recoverable	25,803	-
	<u>35,072</u>	<u>14,859</u>

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Bank loans	6,778	21,717
Trade creditors	5,669	1,691
Other taxation and social security	5,682	6,564
Other creditors	23,496	9,760
Accruals and deferred income	12,479	4,279
	<u>54,104</u>	<u>44,011</u>

The bank loans are secured on the land and buildings and the long term leasehold property and represents 9% (2021 - 13%) of the value of the security. The loan carries interest 3.95% per annum.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. Creditors: Amounts falling due after more than one year

	2022 £	2021 £
Bank loans	<u>36,252</u>	<u>43,033</u>

Included within the above are amounts falling due as follows:

	2022 £	2021 £
Between one and two years		
Bank loans	<u>6,778</u>	<u>9,283</u>
Between two and five years		
Bank loans	<u>29,474</u>	<u>33,750</u>

The bank loans are secured on the land and buildings and the long term leasehold property and represents 9% (2021 - 13%) of the value of the security. The loan carries interest 3.95% per annum.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
General Funds - all funds	1,032,260	577,545	(667,658)	(3,546)	938,601
Restricted funds					
City Pastors	-	40	(1,015)	975	-
Food Bank	-	123	(371)	248	-
Sozo	-	230	(748)	518	-
VCUKI salary grants	4,795	77,904	(67,983)	-	14,716
VCUKI Hub	5,338	3,800	(2,320)	-	6,818
VCUKI expenses	560	-	(1,583)	1,023	-
DTI	8,223	1,028	(242)	-	9,009
A Greater Welcome	-	992	-	-	992
Compassion	12,638	5,210	(7,353)	-	10,495
Marriage Course	-	51	(833)	782	-
Ukrainian Appeal	-	40	-	-	40
	31,554	89,418	(82,448)	3,546	42,070
Total of funds	1,063,814	666,963	(750,106)	-	980,671

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds					
General Funds - all funds	928,744	592,331	(481,941)	(6,874)	1,032,260
Restricted funds					
City Pastors	-	41	(590)	549	-
Food Bank	10,181	2,252	(5,069)	(7,364)	-
Sozo	360	540	(928)	28	-
VCUKI Staff Costs	3,963	75,528	(74,696)	-	4,795
VCUKI Regional Expenses	264	2,000	(1,704)	-	560
VCUKI Hub	4,997	16,200	(15,859)	-	5,338
DTI	8,101	122	-	-	8,223
A Greater Welcome	-	3,481	(9,778)	6,297	-
Compassion	-	6,924	(1,650)	7,364	12,638
Marriage Course	-	-	-	-	-
Ukranian Appeal	-	-	-	-	-
	<u>27,866</u>	<u>107,088</u>	<u>(110,274)</u>	<u>6,874</u>	<u>31,554</u>
Total of funds	<u>956,610</u>	<u>699,419</u>	<u>(592,215)</u>	<u>-</u>	<u>1,063,814</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Restricted Funds

City Pastors	Funds donated to support the City Pastor initiative which involves volunteers from local churches working together with the Broad Street and Southside districts of Birmingham to ensure everyone who visits the city on a Friday or Saturday night encounters a safe, vibrant environment.
Food Bank	Donations to be used for running the Church's food bank.
Sozo	Donations restricted for use on the Sozo prayer ministry projects.
VCUKI Staff Costs	Grant funding provided by VCUKI to cover the payroll costs of Birmingham Vineyard staff members duties for the wider VCUKI network.
VCUKI Regional Expenses	Grant funding provided by VCUKI to cover the Pastor's expenses while performing VCUKI Regional work.
VCUKI Hub	Grant funding provided by VCUKI towards the Hub Project which provides training videos and other material to be used across the wider VCUKI network.
DTI	Funds restricted for the purpose of putting on a youth event at the Staffordshire County Showground in 2020.
A Greater Welcome	Fund restricted for greater accessibility to property.
Compassion	Funds used for the Food Bank and Grow Baby ministries, as well as seasonal initiatives.
Ukrainian Appeal	Funds donated from reserves for crisis support during the Ukrainian war.

Transfers between funds represent the funding from unrestricted reserves of the City Pastors, Food Bank, VCUKI expenses and Marriage Course funds.

17. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
General funds	1,032,260	577,545	(667,658)	(3,546)	938,601
Restricted funds	31,554	89,418	(82,448)	3,546	42,070
	<u>1,063,814</u>	<u>666,963</u>	<u>(750,106)</u>	<u>-</u>	<u>980,671</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

17. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2021 £</i>
General funds	928,744	592,331	(481,941)	(6,874)	1,032,260
Restricted funds	27,866	107,088	(110,274)	6,874	31,554
	<u>956,610</u>	<u>699,419</u>	<u>(592,215)</u>	<u>-</u>	<u>1,063,814</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	739,318	-	739,318
Current assets	289,639	42,070	331,709
Creditors due within one year	(54,104)	-	(54,104)
Creditors due in more than one year	(36,252)	-	(36,252)
Total	<u>938,601</u>	<u>42,070</u>	<u>980,671</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	738,139	-	738,139
Current assets	381,165	31,554	412,719
Creditors due within one year	(44,011)	-	(44,011)
Creditors due in more than one year	(43,033)	-	(43,033)
Total	<u>1,032,260</u>	<u>31,554</u>	<u>1,063,814</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(83,143)	107,204
Adjustments for:		
Depreciation charges	23,937	19,932
Decrease in debtors	(20,212)	12,094
Decrease in creditors	25,031	(806)
Net cash provided by/(used in) operating activities	(54,387)	138,424

20. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	296,637	397,860
Total cash and cash equivalents	296,637	397,860

21. Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	Other non- cash changes £	At 31 December 2022 £
Cash at bank and in hand	397,860	(101,223)	-	296,637
Debt due within 1 year	(21,717)	21,720	(6,781)	(6,778)
Debt due after 1 year	(43,033)	-	6,781	(36,252)
	333,110	(79,503)	-	253,607

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

22. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs shown in note 10 represent the contributions payable by the charity to these funds.

23. Operating lease commitments

At 31 December 2022 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £
Not later than 1 year	1,894
Later than 1 year and not later than 5 years	6,472
	8,366

24. Related party transactions

During the year, Revd E A McNeil, a trustee of the Charity received remuneration of £54,008 (2021: £52,470) as well as employer pension contributions of £3,237 (2021: £3,148). Revd E A McNeil also received reimbursements for phone costs in the year of £120 (2021: £120).

R M McNeil, wife of Revd E A McNeil, received remuneration of £43,175 (2021: £41,597) as well as employer pension contributions of £2,573 (2021: £2,496). R M McNeil also received reimbursements for phone costs in the year of £120 (2021: £120).

Revd E A McNeil and R M McNeil also received reimbursements for mileage, parking and other travel expenses of £3,539 (2021: £1,870). Other trustee and related party reimbursements amounted to £NIL (2021: £744)

In aggregate total donations of £39,338 (2021: £94,855) were received from 7 trustees and immediate family (2021: 7). These figures do not include gift aid.

Remunerated trustees are excluded from any discussions in relation to pay or other benefits that may be received by them or a family member. Trustees and connected parties are only remunerated in so far as it is permitted under the Memorandum and Articles of Association governing the charity.

Other than already disclosed above there were no other related party transactions in either the current or previous financial years.

BIRMINGHAM VINEYARD

England & Wales - Charity number 1056661

Accounts

BIRMINGHAM VINEYARD
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

BIRMINGHAM VINEYARD
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1
Trustees' report	2 - 11
Independent examiner's report	12
Statement of financial activities	13
Balance sheet	14
Statement of cash flows	15
Notes to the financial statements	16 - 32

BIRMINGHAM VINEYARD
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	Revd E A McNeil H A Dougall, Chair I D Rogers M R McMaster D R Miles C A R Ramdas-Harsia L Skedgel
Company registered number	03188754
Charity registered number	1056661
Registered office	Network House 174 - 178 Barford Street Digbeth Birmingham B5 7EP
Company secretary	A D Gatting
Independent Examiner	Crowe U.K. LLP Chartered Accountants Black Country House Rounds Green Road Oldbury West Midlands B69 2DG
Bankers	The Co-operative Bank Skelmersdale WN8 6GH
Solicitors	Gowling WLG Two Snowhill Birmingham B4 6WR

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report together with the financial statements of the company for the year 1 January 2021 to 31 December 2021. The Annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure Governance & Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 19th April 1996 and registered as a charity on 9th December 1992. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up trustees are required to contribute an amount not exceeding £10 per trustee.

Recruitment & Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as the company members. Since company members are also appointed as directors the board ensures that when admitting new company members it takes into account the contribution to the skills mix and balance of the board as a whole. A review of the composition of the trustees was undertaken in 2019 and it was decided to expand composition in the following years. Trustees are recruited by word of mouth and by direct approach to people who possess the necessary and complimentary skills to support the values and objectives of the charity.

Trustee Induction & Training

This year the trustee induction and training process was reviewed and deemed appropriate. The process covers the following: a brief history of the organisation and its plans for development; a summary of the legal responsibilities for directors and trustees; statements of the current financial position with reference to the last 12 months and projections for the following 12 months, future plans and objectives, the decision-making process; the organisation's relationship with Vineyard Churches UK and Ireland.

Organisational Structure

Birmingham Vineyard is supported by the Board of Trustees who are responsible for policy decisions, and who regularly interact with the Senior Pastor and Pastoral Team and Administration Teams throughout the year, to encourage best practice within the management team and activities of the organisation.

Decision Making

The Senior Pastor and Pastoral Team are responsible for all matters related to the spiritual guidance and leadership of the church and the trustees have specific responsibility for employment, policy making and major financial decisions and commitments. The charity employs two senior pastors, an executive pastor, a pastoral staff team, an executive assistant, an administrative assistant and compassion coordinator, a logistics and media coordinator, and a kids and families administrative coordinator.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Risk Management

The trustees and staff have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks faced by the charity. Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors in accordance with all of the activities the charity is engaged in. These procedures are reviewed annually to ensure that they continue to meet the needs of the charity. Ongoing staff training, health and safety inspections and fire risk assessments happen periodically. All our systems were reviewed where necessary.

Affiliations

The charity is affiliated to the Association of Vineyard Churches UK and Ireland. This is an association of approximately 125 Churches in the UK.

The registered office for VCUKI is:

Vineyard Churches UK and Ireland
Unit 8
K3 Business Park
200 Clough Road
Hull
HU5 1SN

Charity No. 1099748 Company No. 4839046

The Association provides spiritual advice, support and training for the pastors of the church but it has no legal or structural authority over the organisation. Membership of the Association of Vineyard Churches UK and Ireland has no impact on the charity's operating policies or plans for development.

Objectives and activities

To demonstrate primarily (but not exclusively) in the city of Birmingham and the surrounding area the truth, effectiveness and authenticity of the Gospel of Jesus Christ by:

- The furtherance of religious or secular public education.
- The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including but not limited to the planting of new churches and organisations of congregations.
- The relief of the poor and needy.
- The relief of the sick and elderly.
- Such other charitable objects and for the benefit of such other charitable bodies and institutions as the trustees shall in their absolute discretion see fit.

Charity aims and difference it seeks to make

Birmingham Vineyard is committed to demonstrating what it means to follow Jesus Christ through practically serving the spiritual, physical and emotional needs of people in its local communities, the City of Birmingham and surrounding areas, specifically in line with the objectives and activities of the organisation. Through this investment it aims to be a catalyst for positive change within the City of Birmingham and surrounding areas.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Charity objectives for the coming year

- The development of Sunday services and associated ministries
- The support and training of leaders
- The growth and multiplication of communities
- The expansion and development of the volunteer workforce
- Continued positive engagement with the communities it serves
- The support and development of other churches, areas, and regions
- Development of existing international partnerships

Strategy and activities that contribute to achieving objectives

- The continued development of Sunday services and associated ministries, to happening effectively both online and in person.
- Provide oversight and support for volunteers with significant responsibility in the organisation.
- Develop courses and events that contribute to personal and spiritual development of members and the wider community.
- Additional appointments to the staff.
- The support and training of leaders.
- Provide ongoing coaching and training times for the leadership community in the church with a particular emphasis on identifying and training new leaders.
- The growth and multiplication of communities.
- Senior leaders meet regularly for team building, training and engagement with all community leaders.
- Encourage the development of small group communities in new locations of Birmingham.
- The expansion and development of the volunteer workforce.
- Provide training and develop a climate of appreciation to increase the volunteer workforce and volunteer retention.
- Train the leadership community in recruiting volunteers.
- Continued positive engagement with the communities the charity serves.
- Develop links with other sectors of the community to identify needs or projects that the charity can help meet.
- Develop existing compassion ministries to help the vulnerable.
- The development of other churches, areas, and regions.
- Facilitate training events, and provide oversight for a cross section of leaders from across the UK.
- For area and regional leaders initiate social events, in service training.
- Provide oversight of specific national training initiatives on behalf of VCUKI.
- Development of the international partnerships. Keep regular contact with overseas project workers and take regular trips to assist in the development of projects and staff.

Public Benefit

The Trustees confirm that they complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission in determining the activities undertaken by the charity.

The Charity Commission in its "Charities and Public Benefit" Guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: firstly, there must benefit and secondly, that the benefit must be to the public or a section of the public.

The Trustees are satisfied that the objectives and activities listed above meet these principles. The public benefit that the charity is providing is by providing to the City of Birmingham (but not exclusively) the truth, effectiveness and authenticity of the Gospel of Jesus Christ.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and Performance 2021

Throughout the year services and ministry areas adapted as government guidelines changed. Programs were offered fully online, some with a hybrid of in person and online offerings, and then some resuming fully in person. As programs resumed they were re-evaluated to serve the current needs of the church and community. Some changed significantly and new ones were created. Throughout the many changes of the year the church continued to meet its goals and objectives.

Sundays

From January to July Sunday services were only offered online. A small team would be in the building to record the services live, which was permitted under government guidance. To maintain the relational connections that are a key part of Sunday services, two primary strategies were implemented. One was the use of a chat feature within the online streaming platform that services were watched on. This allowed those watching to chat with another, and for links to be posted to help those watching connect with the church. The other was a Zoom call that was hosted after the service, which gave people the opportunity to connect face to face.

Birmingham Vineyard resumed some in person Sunday services in our own premises from July and at that time we eliminated the after service Zoom calls. We did continue to offer the morning service as a livestream, so those choosing or needing to stay at home could still engage online. An average of twenty-three watched the service live, with 114 views by the end of the week.

We remained on the cautious end of the spectrum in terms of risk assessments (eg use of face coverings etc) for public worship. As with many other churches our experience is that many have been cautious to regather. That impacted both the numbers and stability of volunteer teams with team members regularly self-isolating in the light of a positive test result. We were able to relaunch our South Site from September. The South Site meets in a school and September was the earliest date the school permitted us to begin gathering again.

We made a decision to employ a pastoral leader to welcome, integrate and grow the Hong Kong community within Birmingham Vineyard. This leader has started a small group and is actively assisting new arrivals in the UK as a ministry from the Church.

Our diversity as a congregation and a leadership community has increased again. This is a direct result of considerable effort and a clear plan to forge strong relationships, offer training and give leadership development opportunities through the year.

Youth

The impact of the pandemic has affected young people most profoundly. The youth ministry has remained a consistent place for young people to connect. A mix of online and in person events and services have been run throughout the year to help in personal development and growth in Christian faith.

An average of fifteen (2020: eleven) attend the Friday night social events and fourteen (2020: fifteen) the Sunday night youth service. Twenty (2020: twenty-five) attended an online version) youth attended Dreaming the Impossible (DTI), a national youth gathering, along with eight youth leaders and seven volunteers from the church.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Young Adults and Students

The Young Adults ministry, for those from ages 18-30, continued to meet consistently, both online and in person. Eight (2020: eight) monthly events were hosted, with an average of twenty (2019: thirty) in attendance. Thirty (2020: thirty-seven) young adults attended Cause to Live For, Vineyard's national young adults conference.

Due to Covid guidance the Young Adults Retreat was not held this year. The Young Adults mentoring program, which pairs young adults with older adults in the church for mentoring relationships, continued. Five (2020: five) young adults were involved in this. In the autumn a Freshers Welcome Day was held at the church, attended by thirty-five new students from several universities across Birmingham.

Kids and Families

A main focus of the Kids and Families ministry was providing in-person offerings for Sunday services so families with children could return at the same time as the rest of the congregation. New volunteers joined the kids' team and others stepped up, allowing for strong Sunday kids programmes in the midst of the changes that came with the effects of people having to isolate. An average of twelve children attended kids programmes at City Centre morning service and six at the City Centre evening service. South Site averaged twenty children in the kids programme there. Twenty-six children attended an online kids Easter party.

In addition to providing quality Sunday programmes the Kids and Families ministry also focused on supporting parents, caregivers, and the kids team. There were parenting courses offered, using content from an external resource and an event hosted by VCUKI for kids' teams and caregivers. A Sunday lunch for the 0-4's parents and children was attended by fifteen adults and twelve children, with plans to continue them regularly in the future.

Small groups

Small groups continued to meet, with a mixture of online, hybrid, and in person meetings. Online small groups continued to be favourable to many and have continued even when there have been no guidelines that discourage it. As groups multiplied and planted new groups, or new groups were formed altogether the church building began being used on weeknights to provide additional space for more small groups to meet.

Larger social gatherings that used to happen annually were not held this year. This was due to the lockdown guidelines at the time or a shortage of volunteers. In the previous year people were more open to having socials online but in 2021 there was less of a desire for this. Church members have expressed that the lack of additional in person social events has meant that in person Sunday services are even more meaningful, and are helping provide the sense of community and connection.

Alpha

The church continued to run the Alpha course, as a way to help others explore the Christian faith. There were four courses run throughout the year (2020: six), with an average of eighteen in three of the courses, and four in the other (2020: twenty-five total).

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Prayer Initiatives

Weeks of Prayer

The charity organised three Weeks of Prayer throughout the year, which provided focused, daily content. Each of the Weeks of Prayer offered an online, evening prayer meeting with an average of seventeen (2020: twenty-one) screens signing in each night.

Encounter Nights

Pastoral staff initiated a new monthly gathering called Encounter Nights. These were in response to the needs we perceived in the congregation coming out of the pandemic. An average of fifty people attend these events. Sozo

Sozo is an established prayer ministry that assists people in personal growth. Forty-seven (2020: fifty) people had appointments this year.

Support and Training of Leaders

Pastoral staff engaged in ongoing theological training, and spiritual direction and coaching are utilised for professional and personal development. Corporately, the pastoral staff attended two national Learning Community events and a pastoral team vision and planning day, as well as receiving guidance from an external pastoral source. VCUKI's national conference was held online and offered free of charge, which allowed far more staff and lay leaders from the church to engage than in previous years, although the exact number is unknown (2020: thirty-two).

Those leading in different ministry areas within the church receive regular training from their overseers and sometimes external sources as well. This includes Kids team, Youth team, preachers, Sozo team, Worship team, and small group and community leaders. Nine (2020: nineteen) participated in Hub, a training programme produced by VCUKI, with a focus on those who may go on to lead others in a church setting. Twenty-four (2020: twenty-four) participated in Leadership Lab, an in-house programme that identifies and equips emerging leaders, regardless of their area of influence.

Worship leaders have attended five (2020: two) external training events, and three internal training events.

The Expansion and Development of the Volunteer workforce

The ongoing pandemic did affect the expansion of the volunteer workforce, which was felt the most when in-person Sunday services relaunched in July and September. To accommodate the smaller numbers of volunteers, what was offered on a Sunday differed from what was available before the pandemic, especially in terms of hospitality. While the old standards were missed it meant that teams had a manageable amount of responsibilities, which they appreciated and led to a higher level of retention.

A positive development in the volunteer teams was the number of new volunteers. 50% of those serving on the Kids team were part of the church before Covid but were not yet serving, and 30% joined the church during the lockdown and joined teams when in person services began. 50% of the Welcome and Hospitality team were also people that were part of the church before Covid but were not yet serving, and those who joined the church during lockdown and started serving when in person services began made up 28%.

In July and August, the staff team recognised the volunteers by delivering cards and cakes. 132 volunteers were recognised (2020:108 attended an online appreciation event).

The charity's commitment to providing fair opportunities for everyone to be involved in the life of the church was supported by the statistic that 55% leading (2020:57%) were female. The worship, kids and families, Sunday hospitality, and service leading teams, and Sozo ministry teams all have more BAME volunteers than they did at the end of 2020.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Compassion Ministries

The Foodbank Initiative

This year the Foodbank was able to give away 482 (2020:978) food bags with a total value of £2,410 (2020: £4,890). These were distributed to individuals and families in need. The range of bags offered meets the needs of the diverse group of people within the communities the charity serves. It supports individuals and consistently resources a range of charities/organisations in Birmingham working with those in crisis.

Once again, we supported Birmingham Solihull Women's Aid with a special Foodbank drive, raising funds to create 100 (2020:125) breakfast and meal bags with special notes to the recipients. We also were able to give 50 supermarket vouchers to vulnerable women with the proceeds of this drive. The total value of these items was £1,600 (2020: £2,000).

The Christmas Hamper appeal provided donations to supply 48 hampers and 40 vouchers to supermarkets to vulnerable families in Birmingham (2020: 148). The hampers are valued at £50 each, with a total value of £2,400 and the vouchers were £20 each, so £3,200 total (2020: £7,400). In addition to items that would regularly be found in a Foodbank bag, the hampers included extra food, seasonal food items, Christmas crackers, and a personal card. These hampers were donated by people from within the church, local community groups, businesses and schools. The hampers were distributed to individuals and families in need through our partner agencies.

Asylum Seeker, Refugee and Newly Arrived Compassion

External organisations that we previously partnered with as means of welcoming refugees are no longer operating. Due to new compassion initiatives the charity is still able to support asylum seekers and refugees. The GrowBaby and Stay and Play programmes are both highly utilised by asylum seekers and refugees.

Birmingham welcomed large numbers of refugees from Afghanistan in September. Another local church with more connections had quickly created a means of providing needs to the refugees, through an Amazon wishlist. The charity promoted this initiative through its Sunday services and social media channels.

The charity also made a large financial contribution to an organisation on the ground in Afghanistan so that it could provide assistance and help people flee safely.

GrowBaby

GrowBaby started six years ago and has served hundreds of local families with practical supplies and relational connections. This year GrowBaby has helped 180 families (2020:113) from across Birmingham and as far as the Black Country. Clients are referred to Growbaby through agencies and social workers, as well as self-referral on our website and social media. This year Growbaby received 259 (2020:253) donations of clothing, toys, nursery equipment and prams with a value of £875 (2020: £855). These items are donated from the church family, neighbours and the wider community of Birmingham. When clothing items are donated that are unsuitable they are sold to a 'Cash for Clothes' programme. This programme was open selectively this year due to Covid, however we earned £80.55 (2020: £55.80) doing this and used that money to purchase nappies.

Stay and Play

Our Stay and Play programme relaunched in September after a year and a half break due to Covid. Stay and Play provides a free, weekly event which includes playing, crafts, and a snack. The programme had a new strategy, creating an environment where parents were encouraged to actively participate with the activities alongside their children, while still allowing time to get to know each other. The weekly event saw an average of nine families, the majority of whom are not members of the church, and learned of Stay and Play through the GrowBaby programme or other external resources.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Safe Families

Safe Families is an external national organisation that supports children and families by connecting them with local individuals and families. There are currently eight volunteers from Birmingham Vineyard who work with the local chapter of Safe Families and they have collectively supported 60 children through Safe Families projects and friendships in 2021.

Joint initiatives with other churches

The church's worship leader, working with a worship leader from another church, organised the worship sets for DTI. The collective worship band represented fourteen different Vineyard churches.

A local church created the ministry Time4Change which seeks to stand against racism and discrimination and calls for racial reconciliation in Birmingham. The charity has contributed financially, the senior pastor has attended some of the planning and prayer events, and Time4Change's events are promoted during the Sunday services and on social media.

VCUKI organised a national prayer event called Bow Down. The charity participated, and held its own prayer meeting on Zoom alongside it. Seventeen screens were engaged with the charity's meeting and others from the church participated with the national programme.

The Development of other Churches in the Area / UK

Senior pastoral staff have led training events, conducted speaking engagements and given individual leadership coaching for area leaders, pastors and churches in the region and nationally.

The senior pastors also serve on the national leadership team of Vineyard Churches UK and Ireland as Associate National Directors. As part of this role, they support the National Directors, oversee Regional Leaders in England, oversee the development of pastors and churches across the UK and Ireland, and a number of training initiatives, including Hub and Vineyard Institute. A VCUKI staff member and their assistant are based in an office in the charity's premises leading this training, which is now in over twenty-one locations across the UK & Ireland. Another member of the pastoral staff is on the leadership team responsible for the national youth initiative, DTI.

A relationship has been established with a local church that is not part of VCUKI but is in the process of joining. The charity has provided support through two ways. The senior pastors meet regularly and the charity's senior pastor offers mentorship and guidance. The charity also organises for some of its own preachers to preach at this church on a regular basis. This is both a practical support to the leadership and is also an introduction into the vision and values of VCUKI for the church members.

The worship team produced forty-eight Worship Skills videos. These were originally created to be an in-house training tool but have since been watched by churches around the country. They have received 773 views across the forty-eight videos, an average of sixteen views per video.

Development of the international partnerships

The charity continues to support charities that work with the persecuted church and unreached people groups in many nations.

Dalitso Trust

Ongoing financial support has been given to this ministry in Malawi. Two additional financial gifts were given, one to provide the materials needed to print training materials for senior pastors. The other was to fund part of a building project.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Financial Review

The Trustees are pleased with the financial performance of Birmingham Vineyard Church. At a time when many other charities struggled to keep a level of income that allowed them to continue services and programmes, the charity maintained more than adequate funds.

Principal Funding Source

The principal income source for Birmingham Vineyard Church is through personal donations from its members. We do not currently receive any grants or bursaries from external bodies that are used to serve internal purposes.

Investment Policy

The trustees have developed an investment policy that will operate in line with the charity's objectives. The investment policy details the objectives, attitudes to risk, guidelines and governance for the charity's investments. Investment decisions are taken by the Board of Trustees or their appointed representatives and will set specific management processes for each investment as appropriate. Investment performance will be reviewed biannually.

Reserves Policy

The trustees have achieved savings equivalent to 3 months core budget running costs in reserves. This figure was set at £135,000 (2020: £135,000). The reserves policy is subject to an annual review. The charity's reserves at the year end are £1,063,814 (2020: £956,610) of which £31,554 (2020: £27,866) is restricted. The charity has free reserves, approximated as net assets less restricted funds, less fixed assets attributable to unrestricted funds, plus creditors due in more than one year attributable to unrestricted funds, of £337,154 (2020: £266,065) available for use in the next 12 months. Birmingham Vineyard plans to use the excess funds to further our charitable objectives.

COVID-19

The COVID-19 pandemic has continued to have a significant impact on many organisations, including our own. In particular, for a significant part of 2021 we were not able to meet as a church or hold the events we would like to offer. We were delighted to return to in-person services in 2021, but also that we have been able to continue to offer a high quality online Sunday service offering should people prefer that option. Management and staff continued to be equipped to effectively operate the organisation remotely when required.

At the date of this report, the Trustees have not noted any significant reduction in giving income as a result of COVID-19, but will continue to monitor this closely. In any event, the Trustees have been managing costs carefully since the start of the pandemic to ensure that free reserves remain well above target.

The organisation has complied with government guidance regarding gatherings and has consistently encouraged safety measures even when not required. This includes providing a seating area on Sundays for those who would prefer to still wear face coverings. The charity also implemented a "sticker" system for Sundays. Different coloured stickers indicate a different level of comfort with personal space, and church attenders are encouraged to wear a sticker and respect the colours of those around them.

To support the local government in its efforts to monitor outbreaks the charity office organised a testing centre at the building. Following a spike in cases in the area, anyone who had been on the premises within a specified time period was invited to come take a test. Eleven people from the team and congregation came to take a test.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees' Responsibilities

Company law requires the company members to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the company members have endeavoured to follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The company members are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The company members 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Approved by order of the members of the board of trustees on
and signed on their behalf by:

.....
M R McMaster

BIRMINGHAM VINEYARD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Independent Examiner's Report to the Trustees of Birmingham Vineyard ('the company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021.

Responsibilities and Basis of Report

As the trustees of the company (and 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 the company's accounts 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 ICAEW, 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.

This report is made solely to the company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Signed:

Kerry Brown

Dated:

FCA

Crowe U.K. LLP

Chartered Accountants

Black Country House

Rounds Green Road

Oldbury

West Midlands

B69 2DG

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:					
Donations and legacies	4	585,618	106,966	692,584	800,144
Charitable activities	5	638	122	760	3,071
Investments	6	10,577	-	10,577	5,654
Other income		11,098	-	11,098	19,733
Total income		607,931	107,088	715,019	828,602
Expenditure on:					
Charitable activities		497,541	110,274	607,815	586,972
Total expenditure		497,541	110,274	607,815	586,972
Net income/(expenditure)		110,390	(3,186)	107,204	241,630
Transfers between funds	16	(6,874)	6,874	-	-
Net movement in funds		103,516	3,688	107,204	241,630
Reconciliation of funds:					
Total funds brought forward		928,744	27,866	956,610	714,980
Net movement in funds		103,516	3,688	107,204	241,630
Total funds carried forward		1,032,260	31,554	1,063,814	956,610

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 32 form part of these financial statements.

BIRMINGHAM VINEYARD
(A company limited by guarantee)
REGISTERED NUMBER: 03188754

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	738,139	728,018
Current assets			
Debtors	13	14,859	26,953
Cash at bank and in hand		397,860	317,753
		<u>412,719</u>	<u>344,706</u>
Creditors: amounts falling due within one year	14	(44,011)	(50,775)
Net current assets		<u>368,708</u>	<u>293,931</u>
Total assets less current liabilities		<u>1,106,847</u>	<u>1,021,949</u>
Creditors: amounts falling due after more than one year	15	(43,033)	(65,339)
Total net assets		<u><u>1,063,814</u></u>	<u><u>956,610</u></u>
Charity funds			
Restricted funds	16	31,554	27,866
Unrestricted funds	16	1,032,260	928,744
Total funds		<u><u>1,063,814</u></u>	<u><u>956,610</u></u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

.....
M R McMaster

BIRMINGHAM VINEYARD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash used in operating activities	19	138,424	244,057
Cash flows from investing activities			
Purchase of tangible fixed assets		(30,053)	(155,105)
Net cash used in investing activities		(30,053)	(155,105)
Cash flows from financing activities			
Repayments of borrowing		(28,264)	(27,675)
Net cash used in financing activities		(28,264)	(27,675)
Change in cash and cash equivalents in the year		80,107	61,277
Cash and cash equivalents at the beginning of the year		317,753	256,476
Cash and cash equivalents at the end of the year	20	397,860	317,753

The notes on pages 16 to 32 form part of these financial statements

BIRMINGHAM VINEYARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Company status

The company is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Birmingham Vineyard meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The company has cash resources and has no requirement for external funding. The trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

2.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management expenses.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold buildings	- 2% straight line
Long-term leasehold property	- Over the term of the lease
Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% straight line
Freehold land	- Not depreciated

2.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

2.8 Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at transaction price.

Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

There are no complex financial instruments.

2.9 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.10 Role of volunteers

The charity relies on the efforts of its volunteers who contributed approximately 8,650 hours (2020: 8,650 hours) during the year. The value of the volunteers is not incorporated within the accounts.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

- i) Valuation of freehold and leasehold properties (see note 12)

4. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	478,434	13,003	491,437	579,549
Gifts in kind	15,600	-	15,600	15,145
Grants	540	93,727	94,267	97,806
Gift aid donations	91,044	236	91,280	107,644
	<u>585,618</u>	<u>106,966</u>	<u>692,584</u>	<u>800,144</u>
<i>Total 2020</i>	<u>594,454</u>	<u>205,690</u>	<u>800,144</u>	

5. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Events income	638	122	760	3,071
	<u>638</u>	<u>122</u>	<u>760</u>	
<i>Total 2020</i>	<u>3,071</u>	<u>-</u>	<u>3,071</u>	

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Lettings	10,577	10,577	5,654
<i>Total 2020</i>	5,654	5,654	

7. Donations payable

	Donations to Institutions 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations to institutions	63,863	63,863	66,241
<i>Total 2020</i>	66,241	66,241	

During the year donations were made to 16 (2020 - 20) institutions.

The company has made the following material grants to institutions during the year:

Name of institution	2021 £	<i>2020 £</i>
Vineyard Church UK	35,856	36,917
The Dalitso Trust	10,834	8,375
Other organisations	17,173	20,949
	63,863	66,241
	63,863	66,241

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Operating the Church	340,717	63,863	203,235	607,815	586,972
<i>Total 2020</i>	<u>318,106</u>	<u>66,241</u>	<u>202,625</u>	<u>586,972</u>	

Analysis of direct costs

	Activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	259,063	259,063	241,091
Community care and outreach	53,083	53,083	63,549
University of Birmingham Sunday service	4,471	4,471	1,456
Youth work	18,975	18,975	9,132
VCUKI regional	2,125	2,125	-
Executive pastor	-	-	2,878
Production costs	3,000	3,000	-
	<u>340,717</u>	<u>340,717</u>	<u>318,106</u>
<i>Total 2020</i>	<u>318,106</u>	<u>318,106</u>	

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	88,862	88,862	93,601
Depreciation	19,932	19,932	20,656
Property costs	20,274	20,274	12,507
Office costs	21,999	21,999	29,252
Motor and travel	1,444	1,444	1,141
Training and conference	12,358	12,358	5,754
Repairs and maintenance	10,821	10,821	8,793
Sundry expense	1,511	1,511	568
Legal and professional	271	271	7,265
Bookkeeping costs	21,747	21,747	14,912
Independant examination fee	3,603	3,603	3,666
Interest payable	413	413	3,066
Executive pastor	-	-	1,444
	<u>203,235</u>	<u>203,235</u>	<u>202,625</u>
<i>Total 2020</i>	<u>202,625</u>	<u>202,625</u>	

9. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<u>3,813</u>	<u>3,666</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

10. Staff costs

	2021 £	2020 £
Wages and salaries	307,361	295,920
Social security costs	22,457	21,422
Contribution to defined contribution pension schemes	18,107	17,350
	<u>347,925</u>	<u>334,692</u>

The average number of persons employed by the company during the year was as follows:

	2021 No.	2020 No.
Full time	9	6
Part time	4	7
	<u>13</u>	<u>13</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity consisted of the trustees, the Pastors and the Executive Pastor. The total remuneration paid to the key management personnel was £110,355 (2020 - £116,121).

11. Trustees' remuneration and expenses

During the year 1 trustee, Revd E A McNeil, received remuneration. See note 23 for further details.

During the year ended 31 December 2021, expenses totalling £600 were reimbursed or paid directly to 1 trustee for staff christmas presents (2020 - £980 to 1 trustee for travel and subsistence).

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

12. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2021	633,105	122,000	7,860	52,066	815,031
Additions	15,070	-	-	14,983	30,053
At 31 December 2021	<u>648,175</u>	<u>122,000</u>	<u>7,860</u>	<u>67,049</u>	<u>845,084</u>
Depreciation					
At 1 January 2021	34,922	3,904	7,533	40,654	87,013
Charge for the year	10,621	976	327	8,008	19,932
At 31 December 2021	<u>45,543</u>	<u>4,880</u>	<u>7,860</u>	<u>48,662</u>	<u>106,945</u>
Net book value					
At 31 December 2021	<u>602,632</u>	<u>117,120</u>	<u>-</u>	<u>18,387</u>	<u>738,139</u>
At 31 December 2020	<u>598,183</u>	<u>118,096</u>	<u>327</u>	<u>11,412</u>	<u>728,018</u>

Included in land and buildings is freehold land at valuation of £107,000 (2020 - £107,000) which is not depreciated.

The freehold land and buildings and long leasehold property were valued on 28 March 2017 by Samuel Boot MRICS of Pennycuik Collins Chartered Surveyors. The two properties were valued separately and on a combined basis. The combined valuation has been adopted and apportioned between the two components on the basis that one would not be disposed of without the other.

If they had not been included at valuation, they would have been included under the historic cost convention as follows:

Freehold land and buildings £684,727 (2020: £684,727) and accumulated depreciation of £142,726 (2020: £134,282)

Long term leasehold property £131,376 (2020: 131,376) and accumulated depreciation of £7,006 (2020: £5,955)

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

13. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	2,000	678
Other debtors	3,008	364
Prepayments and accrued income	9,851	6,501
Tax recoverable	-	19,410
	<u>14,859</u>	<u>26,953</u>

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank loans	21,717	27,675
Trade creditors	1,691	4,855
Other taxation and social security	6,564	6,078
Other creditors	9,760	6,501
Accruals and deferred income	4,279	5,666
	<u>44,011</u>	<u>50,775</u>

The bank loans are secured on the land and buildings and the long term leasehold property and represents 21% (2020 - 21%) of the value of the security. The loans carry interest at 1.50% and 3.75% per annum.

Deferred income

	2021 £	2020 £
Deferred income at 1 January 2021	-	905
Amounts released from previous periods	-	(905)
Deferred income at 31 December 2021	<u>-</u>	<u>-</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. Creditors: Amounts falling due after more than one year

	2021	<i>2020</i>
	£	£
Bank loans	43,033	<i>65,339</i>
	<u><u> </u></u>	<u><u> </u></u>

Included within the above are amounts falling due as follows:

	2021	<i>2020</i>
	£	£
Between one and two years		
Bank loans	9,283	<i>29,921</i>
	<u><u> </u></u>	<u><u> </u></u>
Between two and five years		
Bank loans	33,750	<i>35,418</i>
	<u><u> </u></u>	<u><u> </u></u>

The bank loans are secured on the land and buildings and the long term leasehold property and represents 21% (2020 - 21%) of the value of the security. The loans carry interest at 1.50% and 3.75% per annum.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
General Funds - all funds	928,744	592,331	(481,941)	(6,874)	1,032,260
Restricted funds					
City Pastors	-	41	(590)	549	-
Food Bank	10,181	2,252	(5,069)	(7,364)	-
Sozo	360	540	(928)	28	-
VCUKI Staff Costs	3,963	75,528	(74,696)	-	4,795
VCUKI Regional Expenses	264	2,000	(1,704)	-	560
VCUKI Hub	4,997	16,200	(15,859)	-	5,338
DTI	8,101	122	-	-	8,223
A Greater Welcome	-	3,481	(9,778)	6,297	-
Compassion	-	6,924	(1,650)	7,364	12,638
	27,866	107,088	(110,274)	6,874	31,554
Total of funds	956,610	699,419	(592,215)	-	1,063,814

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
Unrestricted funds					
General Funds - all funds	697,945	622,912	(482,627)	90,514	928,744
Restricted funds					
City Pastors	24	-	(1,230)	1,206	-
Food Bank	847	15,360	(6,026)	-	10,181
Sozo	990	1,505	(2,135)	-	360
VCUKI Staff Costs	2,639	75,705	(74,381)	-	3,963
VCUKI Regional Expenses	-	2,000	(1,736)	-	264
VCUKI Hub	4,634	19,200	(18,837)	-	4,997
DTI	7,901	200	-	-	8,101
A Greater Welcome	-	91,720	-	(91,720)	-
	17,035	205,690	(104,345)	(90,514)	27,866
Total of funds	714,980	828,602	(586,972)	-	956,610

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Restricted Funds

City Pastors	Funds donated to support the City Pastor initiative which involves volunteers from local churches working together with the Broad Street and Southside districts of Birmingham to ensure everyone who visits the city on a Friday or Saturday night encounters a safe, vibrant environment.
Food Bank	Donations to be used for running the Church's food bank.
Sozo	Donations restricted for use on the Sozo prayer ministry projects.
VCUKI Staff Costs	Grant funding provided by VCUKI to cover the payroll costs of Birmingham Vineyard staff members duties for the wider VCUKI network.
VCUKI Regional Expenses	Grant funding provided by VCUKI to cover the Pastor's expenses while performing VCUKI Regional work.
VCUKI Hub	Grant funding provided by VCUKI towards the Hub Project which provides training videos and other material to be used across the wider VCUKI network.
DTI	Funds restricted for the purpose of putting on a youth event at the Staffordshire County Showground in 2020.
A Greater Welcome	Fund restricted for greater accessibility to property.
Compassion	Funds used for the Food Bank and Grow Baby ministries, as well as seasonal initiatives.

Transfers between funds represent the combination of Birmingham Vineyard's Foodbank and Grow Baby ministries into the Compassion funds, as well as to contribute to capital spending as a part of A Greater Welcome, and to clear the deficit from the City Pastors fund.

17. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
General funds	928,744	592,331	(481,941)	(6,874)	1,032,260
Restricted funds	27,866	107,088	(110,274)	6,874	31,554
	956,610	699,419	(592,215)	-	1,063,814

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

17. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
General funds	697,945	622,912	(482,627)	90,514	928,744
Restricted funds	17,035	205,690	(104,345)	(90,514)	27,866
	<u>714,980</u>	<u>828,602</u>	<u>(586,972)</u>	<u>-</u>	<u>956,610</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	738,139	-	738,139
Current assets	381,165	31,554	412,719
Creditors due within one year	(44,011)	-	(44,011)
Creditors due in more than one year	(43,033)	-	(43,033)
Total	<u>1,032,260</u>	<u>31,554</u>	<u>1,063,814</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	728,018	-	728,018
Current assets	316,840	27,866	344,706
Creditors due within one year	(50,775)	-	(50,775)
Creditors due in more than one year	(65,339)	-	(65,339)
Total	<u>928,744</u>	<u>27,866</u>	<u>956,610</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	107,204	241,630
Adjustments for:		
Depreciation charges	19,932	20,656
Decrease in debtors	12,094	(8,925)
Decrease in creditors	(806)	(5,779)
Net cash provided by operating activities	138,424	247,582

20. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	397,860	317,753
Total cash and cash equivalents	397,860	317,753

21. Analysis of changes in net debt

	At 1 January 2021 £	Cash flows £	Other non- cash changes £	At 31 December 2021 £
Cash at bank and in hand	317,753	80,107	-	397,860
Debt due within 1 year	(27,675)	28,264	(22,306)	(21,717)
Debt due after 1 year	(65,339)	-	22,306	(43,033)
	224,739	108,371	-	333,110

BIRMINGHAM VINEYARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

22. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs shown in note 10 represent the contributions payable by the charity to these funds.

23. Related party transactions

During the year, Revd E A McNeil, a trustee of the Charity received remuneration of £52,470 (2020: £52,656) as well as employer pension contributions of £3,148 (2020: £3,168). Revd E A McNeil also received reimbursements for phone costs in the year of £120 (2020: £120).

R M McNeil, wife of Revd E A McNeil, received remuneration of £41,597 (2020: £42,672) as well as employer pension contributions of £2,496 (2020: £2,524). R M McNeil also received reimbursements for phone costs in the year of £120 (2020: £120).

Revd E A McNeil and R M McNeil also received reimbursements for mileage, parking and other travel expenses of £1,870 (2020: £1,851). Other trustee and related party reimbursements amounted to £744 (2020: £467)

In aggregate total donations of £94,855 (2020: £158,659) were received from 7 trustees and immediate family (2020: 7). These figures do not include gift aid.

Remunerated trustees are excluded from any discussions in relation to pay or other benefits that may be received by them or a family member. Trustees and connected parties are only remunerated in so far as it is permitted under the Memorandum and Articles of Association governing the charity.

Other than already disclosed above there were no other related party transactions in either the current or previous financial years.

BIRMINGHAM VINEYARD

England & Wales - Charity number 1056661

Accounts

BIRMINGHAM VINEYARD
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

BIRMINGHAM VINEYARD
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1
Trustees' report	2 - 11
Independent examiner's report	12
Statement of financial activities	13
Balance sheet	14 - 15
Statement of cash flows	16
Notes to the financial statements	17 - 33

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Trustees	Revd E A McNeil H A Dougall, Chair I D Rogers Revd W A Dixon (resigned 17 January 2020) M R McMaster D R Miles C A R Ramdas-Harsia (appointed 17 January 2020) L Skedgel (appointed 17 January 2020)
Company registered number	03188754
Charity registered number	1056661
Registered office	Network House 174 - 178 Barford Street Digbeth Birmingham B5 7EP
Company secretary	A D Gatting (appointed 20 February 2020) J S Porter (resigned 20 February 2020)
Independent Examiner	Crowe U.K. LLP Chartered Accountants Black Country House Rounds Green Road Oldbury West Midlands B69 2DG
Bankers	The Co-operative Bank Skelmersdale WN8 6WR
Solicitors	Gowling WLG Two Snowhill Birmingham B4 6WR

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their annual report together with the financial statements of the company for the year 1 January 2020 to 31 December 2020. The Annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure Governance & Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 19th April 1996 and registered as a charity on 9th December 1992. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up trustees are required to contribute an amount not exceeding £10 per trustee.

Recruitment & Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as the company members. Since company members are also appointed as directors the board ensures that when admitting new company members it takes into account the contribution to the skills mix and balance of the board as a whole. A review of the composition of the trustees was undertaken in 2019 and it was decided to expand composition in the following years. Trustees are recruited by word of mouth and by direct approach to people who possess the necessary and complimentary skills to support the values and objectives of the charity.

Trustee Induction & Training

This year the trustee induction and training process was reviewed and deemed appropriate. The process covers the following: a brief history of the organisation and its plans for development; a summary of the legal responsibilities for directors and trustees; statements of the current financial position with reference to the last 12 months and projections for the following 12 months, future plans and objectives, the decision-making process; the organisation's relationship with Vineyard Churches UK and Ireland.

Organisational Structure

Birmingham Vineyard is supported by the Board of Trustees who are responsible for policy decisions, and who regularly interact with the Senior Pastor and Pastoral Leadership Team and Administration Team throughout the year, to encourage best practice within the management team and activities of the organisation.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Decision Making

The Senior Pastor and Pastoral Leadership Team are responsible for all matters related to the spiritual guidance and leadership of the church and the trustees have specific responsibility for employment, policy making and major financial decisions and commitments. The charity employs two senior pastors, a pastoral staff team, including a worship coordinator and kids' work coordinator, an executive assistant, an administrative assistant and compassion coordinator, a logistics and media coordinator, and a kids and families administrative coordinator.

Risk Management

The trustees and staff have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks faced by the charity. Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors in accordance with all of the activities the charity is engaged in. These procedures are reviewed annually to ensure that they continue to meet the needs of the charity. Ongoing staff training, health and safety inspections and fire risk assessments happen periodically. All our systems were reviewed and strengthened where necessary.

Affiliations

The charity is affiliated to the Association of Vineyard Churches UK and Ireland. This is an association of approximately 125 Churches in the UK. The registered office for VCUKI is:

Vineyard Churches UK and Ireland
252 Cottingham Rd
Hull
HU6 8QA

Charity No. 1099748
Company No. 4839046

The Association provides spiritual advice, support and training for the pastors of the church but it has no legal or structural authority over the organisation. Membership of the Association of Vineyard Churches UK and Ireland has no impact on the charity's operating policies or plans for development.

Objectives and activities

To demonstrate primarily (but not exclusively) in the city of Birmingham and the surrounding area the truth, effectiveness and authenticity of the Gospel of Jesus Christ by:

- The furtherance of religious or secular public education.
- The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including but not limited to the planting of new churches and organisations of congregations.
- The relief of the poor and needy.
- The relief of the sick and elderly.
- Such other charitable objects and for the benefit of such other charitable bodies and institutions as the trustees shall in their absolute discretion see fit.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Charity aims and difference it seeks to make

Birmingham Vineyard is committed to demonstrating what it means to follow Jesus Christ through practically serving the spiritual, physical and emotional needs of people in its local communities, the City of Birmingham and surrounding areas, specifically in line with the objectives and activities of the organisation. Through this investment it aims to be a catalyst for positive change within the City of Birmingham and surrounding areas.

Charity objectives for the coming year

- The development of Sunday services and associated ministries
- The support and training of leaders
- The growth and multiplication of communities
- The expansion and development of the volunteer workforce
- Continued positive engagement with the communities it serves
- The support and development of other churches, areas, and regions
- Development of existing international partnerships

Strategy and activities that contribute to achieving objectives

- The development of Sunday services and associated ministries. Provide oversight and support for volunteers with significant responsibility in the organisation. Develop courses and events that contribute to personal and spiritual development of members and the wider community.
- The support and training of leaders. Provide ongoing coaching and training times for the leadership community in the church with a particular emphasis on identifying and training new leaders.
- The growth and multiplication of communities. Senior leaders meet regularly for team building, training and engagement with all community leaders. Encourage the development of small group communities in new locations of Birmingham.
- The expansion and development of the volunteer workforce. Provide training and develop a climate of appreciation to increase the volunteer workforce and volunteer retention. Train the leadership community in recruiting volunteers.
- Continued positive engagement with the communities the charity serves. Develop links with other sectors of the community to identify needs or projects that the charity can help meet. Develop existing compassion ministries to help the vulnerable.
- The development of other churches, areas, and regions. Facilitate training events, and provide oversight for a cross section of leaders from across the UK. For area and regional leaders initiate social events, in service training. Provide oversight of specific national training initiatives on behalf of VCUKI.
- Development of the international partnerships. Keep regular contact with overseas project workers and take regular trips to assist in the development of projects and staff. The Greater Welcome campaign raised funds to finance upgrades to the charity's facilities. These upgrades provided a more accommodating and welcoming environment which supports the objectives of the church.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Public Benefit

The Trustees confirm that they complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission in determining the activities undertaken by the charity.

The Charity Commission in its "Charities and Public Benefit" Guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: firstly, there must benefit and secondly, that the benefit must be to the public or a section of the public.

The Trustees are satisfied that the objectives and activities listed above meet these principles. The public benefit that the charity is providing is by providing to the City of Birmingham (but not exclusively) the truth, effectiveness and authenticity of the Gospel of Jesus Christ.

Achievements and Performance 2020

When the lockdown began in March every ministry area, including Sunday services, worship, kids, youth, small groups, and prayer ministry quickly transitioned to providing online content. Sunday services saw initially high numbers and then settled into an average that reflected that the majority of the church was staying engaged despite everything being online. Compassion ministries that relied on donations being brought into the church were supplemented through grants that enabled the purchases of required items. Any event or activity that required in-person activity underwent a risk-assessment and thorough safety protocols were put in place. No transmissions of Covid-19 have been reported because of a charity based event function.

Sundays

In the beginning of the year the church consistently functioned as one church in two locations with three Sunday services. In an effort to welcome visitors and strengthen relationships a bring and share lunch was held after the morning services which was attended by thirty six at the South site and eighty at the City Centre site.

The charity responded to the Covid-19 lockdown guidelines and started streaming Sunday services online. There were three different online service times to mirror the three distinct services that used to gather in person. As a way to connect relationally and to welcome visitors, Zoom calls were hosted after church services. This allowed for face-to-face fellowship, similar to what would have happened at an in person service. An average of 148 people watched the services on Sunday, with 17 joining in on the after church Zoom calls.

Youth

The youth ministry remained a consistent place for young people to connect, despite the lockdown. Online events and services have been run throughout the year to help in personal development and growth in Christian faith. An average of eleven attend the Friday night social events and fifteen the Sunday night youth service. Twenty-four youth attended DTI Nano, a national youth gathering, and twenty-five tuned in to Streaming the Impossible, the online version of the VCUKI's national youth festival.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Young Adults and Students

The Young Adults ministry, for those from ages 18-30, continued to meet consistently. Eight (2019: five) monthly events were hosted, with an average of thirty in attendance. Thirty seven (2019: fifty) young adults attended Cause to Live For, Vineyard's national young adults conference, and sixty four (2019: sixty five) attended the Young Adults Retreat. A Young Adults mentoring program began, pairing young adults with older adults in the church for mentoring relationships. Five mentoring relationships began as a result.

Kids and Families

The kids programs quickly adapted to online programming. Online content just for children and families was produced weekly. On three occasions, care packs were posted to seventy-five families, which included craft kits and cakes. Over the summer, members of the kids team hosted ten park meetups which were attended by two to three families each time. In October the church partnered with VCUKI to host a kids' light party which eighteen children participated in.

Family Film Events

We were able to hold one Family Film event. The event provided entertainment, crafts, and snacks for the children. Not only are church members invited to attend this event, but also we pass out flyers to the surrounding neighborhoods and invite the families who attend GrowBaby. The event was attended by seventy three children and adults (2019: seventy seven). Seventeen of the children came because they were invited at GrowBaby.

Small groups and communities

Community activities happened across the city in the beginning of year, including socials, pancake parties, board game nights, and two ceilidhs, with a total of 117 in attendance. Two online Big Quizzes were hosted, with teams largely made up of small group and community members. The two quizzes were attended by at least 150 (2019: 170). Lockdown prevented large community events from taking place but small groups not only continued to meet online, many grew. The growth was due to new members of the church joining groups. Additionally, the opportunity to meet online meant people who had difficulty getting to an in person meeting previously could now be involved. Groups did meet in person, following government guidelines, when they were able.

Kingdom Impact Conference

Plans for the third annual Kingdom Impact Conference were underway but the conference was eventually postponed until the following year due to Covid19. The speaker who had agreed to travel in for the conference did record a sermon for the church to use during a Sunday service instead. After the conference was postponed the senior pastors put their efforts into planning a national event instead.

Alpha

The church continued to run the Alpha course, as a way to help others explore the Christian faith. There were three in person and three online Alpha courses throughout the year, which twenty five people participated in.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Prayer Initiatives

The charity produced three Weeks of Prayer throughout the year provided focused, daily content. Two of the Weeks of Prayer offered evening prayer meetings which an average of twenty-one people attended each night. In November the church partnered with VCUKI's national day of prayer and hosted a prayer meeting attended by eighteen. In response to the lockdown the pastoral staff team hosted daily moments of prayer on Facebook Live. Between March and December 265 live prayers were given.

Sozo is an established prayer ministry that assists people in personal growth. Fifty (2019: seventy-seven) people had appointments this year.

Support and Training of Leaders

Pastoral staff engaged in ongoing theological training, and spiritual direction and coaching are utilised for professional and personal development. Corporately, the pastoral staff attended a national Learning Community event and a pastoral team vision and planning day, as well as receiving guidance from an external pastoral source. Thirty two staff and lay leaders from the church attended VCUKI's National Leaders Conference.

Those leading in different ministry areas within the church receive regular training from their overseers and sometimes external sources as well. Nineteen participated in Hub, a training program produced by VCUKI, with a focus on those who may go on to lead others in a church setting. Twenty four participated in Leadership Lab, an in house program that identifies and equips emerging leaders, regardless of their area of influence.

Worship leaders have attended five external training events, and a team from the church has facilitated training for other worship leaders in the area.

The Expansion and Development of the Volunteer workforce

The switch to online Sunday services, small groups, and other ministries lent challenges to volunteer serving teams. Very few new volunteers were recruited, but 50% did continue, which allowed the charity to continue to function at a high level. To ensure that the volunteers were equipped to serve under different and challenging circumstances, the staff that oversee those teams led meetings and training events to ensure that volunteers were prepared and had a chance to express concerns. Kids and youth workers, the worship team, small group leaders, community leaders, and site pastors each met an average of three times over the course of the year. In December the staff team hosted a team appreciation event, attended by 108 volunteers.

The charity's commitment to providing fair opportunities for everyone to be involved in the life of the church was supported by the statistic that 50% of those serving and 57% leading were female. Strategies and resources were put in place to support the church's commitment to ensuring that BAME church members felt valued and had equal opportunities to engage and lead.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Compassion Ministries

The Foodbank Initiative

This year the Foodbank was able to give away 978 (2019: 907 bags) food bags with a total value of £4,890 (2019: £4,535). These were distributed to individuals and families in need. The range of bags offered meets the needs of the diverse communities the charity serves. It supports individuals and consistently resources a range of charities/organisations in Birmingham working with those in crisis.

A Care Packs for Vulnerable Women campaign was launched through Foodbank in May 2020, in response to the rising reports of women experiencing domestic violence, trafficking and exploitation in the midst of the Covid pandemic. 125 care packs of essential toiletries were given to agencies, with a total value of £2,000.

In previous years we have run an Advent Calendar campaign through Foodbank at Christmas, however in 2020 we focused on a Christmas Hamper appeal. This appeal provided donations to supply 148 Christmas hampers, valued at £50 each with a total value of £7,400. In addition to items that would regularly be found in a Foodbank bag, the hampers included extra food, seasonal food items, Christmas crackers, and a personal card. These hampers were donated by people from within the church, local community groups, businesses, and schools. The hampers were distributed to individuals and families in need through our partner agencies.

Foodbank would have typically run an Easter Egg campaign, however due to the timing of the first national lockdown we had to cancel this in 2020.

Asylum Seeker, Refugee and Newly Arrived Compassion

Birmingham is a City of Sanctuary, helping newly arrived refugees and migrants integrate into the community. To aid the welcoming process, our church partners with Fircroft College who provide weekly English Language Lessons to men and women at our City Centre site. We also partner with Rise, a charity which provides free advice, employment and housing information and guidance to newly arrived people. All these activities are facilitated at the City Centre site. Due to Covid, the English groups are provided online and Rise is not currently meeting, however we maintain strong relationships with these agencies and will host these groups in our building once government restrictions allow us to do so.

GrowBaby and Stay and Play

GrowBaby started five years ago and has served hundreds of local families with practical supplies and relational connections. This year GrowBaby has helped 113 families (2019:100) from across Birmingham and as far as the Black Country. Clients are referred to Growbaby through agencies and social workers, as well as self-referral on our website and social media. This year Growbaby received 253 (2019: 393) donations of clothing, toys, nursery equipment and prams with a value of £855 (2019: £7840). A new system for valuing donated items was adopted which accounts for the disparity of value from 2019. These items are donated from the church family, neighbours and the wider community of Birmingham. When clothing items are donated that are unsuitable they are sold to a 'Cash for Clothes' program. This program was open selectively this year due to Covid, however we earned £55.80 (2019: £121.80) doing this and used that money to purchase nappies. Running alongside GrowBaby, we operate a Stay and Play program where parents can enjoy community with other parents, as well as childcare while they access the storeroom or English class. Prior to lockdown in March 2020, many of the clients joined the Stay & Play community and were coming regularly. Some had even become part of the team helping to sort and deliver the service each week. Due to regulations and safety, we had to suspend the Stay & Play group after lockdown in March 2020. We maintain contact with the core families through messages and calls.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Joint initiatives with other churches

Staff from the charity attend church leaders prayer events, where thirty others churches are represented as well. The charity hosted a coaching training day that was attended by sixty people from five churches across the county.

The worship team, led by the church's worship leader, worked together with worship leaders from four other churches to produce the worship sets used for a national young adults conference. As mentioned earlier, they have also worked together to produce worship training content.

North Birmingham Vineyard church has partnered with us for Sozo training and the leading of Sozo appointments. They co-hosted a training course for fifty (2019: twenty four) people from eighteen churches around the Midlands, which equipped and expanded the larger team. Of the fifty forty two Sozo appointments given, thirty were from other churches.

The Development of other Churches in the Area / UK

Senior pastoral staff have led training events, conducted speaking engagements and given individual leadership coaching for area leaders, pastors and churches in the region and nationally. A member of the pastoral staff is on the leadership team responsible for the national youth initiative, Dreaming the Impossible.

The senior pastors also serve on the national leadership group of Vineyard Churches UK and Ireland as associate national directors. As part of this role, they support the national directors, oversee regional leaders in England, oversee the development of pastors and churches across the UK and Ireland, and a number of training initiatives, including Hub and Vineyard Institute. A VCUKI staff member and their assistant are based in an office in the charity's premises leading this training, which is now in over twenty-one locations across the UK & Ireland.

Development of the international partnerships

The charity continues to support a number of charities that work with the persecuted church and unreached people groups in many nations.

Dalitso Trust

Ongoing financial support and support to the senior leadership have been made available. A trip was planned to visit Malawi and provide training for the staff but was cancelled due to Covid 19.

Building Works

The church underwent extensive upgrades to its facilities, including the installation of a lift and complete remodel and upgrade to the ground floor toilet block. These upgrades made the building more accessible to those with mobility needs and will allow for more events to be held simultaneously in the building. The result of these upgrades has created a far more accommodating and welcoming environment which supports the objectives of the church.

Greener Focus

The charity subscribed to a recycling service, which has allowed it to increase the recycling capabilities exponentially. Recycling receptacles were placed on each floor, with permanent recycling bins in the car park. Previously only glass and plastic were recycled, and in small amounts. We are now able to recycle glass, plastic, and mixed paper.

A covered bike shelter was installed in the car park, with room for eight bikes to be locked.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Financial Review

The Trustees are pleased with the financial performance of Birmingham Vineyard Church. At a time when many other charities struggled to keep a level of income that allowed them to continue services and programs, the charity maintained more than adequate funds.

Principal Funding Source

The principal income source for Birmingham Vineyard Church is through personal donations from its members. We do not currently receive any grants or bursaries from external bodies that are used to serve internal purposes. Two grants were received for the sole purpose of furthering the Foodbank ministry. The money from the grants was used to purchase food items that would have otherwise been donated by church members coming into the building, which was not possible due to Covid-19. Occasional additional gifts are invited for specific capital expenditure.

Investment Policy

The trustees have developed an investment policy that will operate in line with the charity's objectives. The investment policy details the objectives, attitudes to risk, guidelines and governance for the charity's investments. Investment decisions are taken by the Board of Trustees or their appointed representatives and will set specific management processes for each investment as appropriate. Investment performance will be reviewed twice/year via an agenda item on the Trustees Gardening Calendar.

Reserves Policy

The trustees have achieved savings equivalent to 3 months core budget running costs in reserves. This figure was set at £135,000 (2019: £125,000). The reserves policy is subject to an annual review. The charity's reserves at the year end are £956,610 (2019: £714,980) of which £27,866 (2019: £17,035) is restricted. The charity has free reserves, approximated as net assets less restricted funds, less fixed assets attributable to unrestricted funds, plus creditors due in more than one year attributable to unrestricted funds, of £266,035 (2019: £198,353) available for use in the next 12 months. Birmingham Vineyard plans to use the excess funds to further our charitable objectives.

COVID-19

Since the end of the financial year the COVID-19 pandemic has had a significant impact on many organisations, including our own. In particular, as we are not able to meet as a church, we are delighted that we have been able to quickly develop a high quality online service offering that people can engage with safely from their homes. We have also equipped our management and staff with the necessary equipment to effectively operate the organisation remotely, and we are pleased to confirm that our operations have not been adversely impacted as a result of this remote working.

At the date of this report, the Trustees have not noted any significant reduction in giving income as a result of COVID-19, but will continue to monitor this closely. In any event, the Trustees have been managing costs carefully since the start of the pandemic to ensure that free reserves remain well above target.

A further development since the end of the financial year is the commencement of a significant capital project at Network House to redevelop the building, to create a greater welcome to everyone that comes to Network House. To finance the project we initially sought donations from our members, who have been very generous in their giving and this significantly funds the project. The balance of the expenditure will be made from reserves, which the Trustees have carefully checked leaves sufficient free reserves above target.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees' Responsibilities

Company law requires the company members to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the company members have endeavored to follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The company members are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The company members 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Approved by order of the members of the board of trustees on
and signed on their behalf by:

.....
H A Dougall
(Chair of Trustees)

BIRMINGHAM VINEYARD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Independent Examiner's Report to the Trustees of Birmingham Vineyard ('the company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020.

Responsibilities and Basis of Report

As the trustees of the company (and 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 the company's accounts 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 ICAEW, 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.

This report is made solely to the company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Signed:

Kerry Brown

Dated:

FCA

Crowe U.K. LLP

Chartered Accountants

Black Country House

Rounds Green Road

Oldbury

West Midlands

B69 2DG

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	4	594,454	205,690	800,144	657,631
Charitable activities	5	3,071	-	3,071	13,714
Investments	6	5,654	-	5,654	5,585
Other income		19,733	-	19,733	2,074
Total income		622,912	205,690	828,602	679,004
Expenditure on:					
Charitable activities		482,627	104,345	586,972	669,058
Total expenditure		482,627	104,345	586,972	669,058
Net income					
Transfers between funds	16	140,285 90,514	101,345 (90,514)	241,630 -	9,946 -
Net movement in funds		230,799	10,831	241,630	9,946
Reconciliation of funds:					
Total funds brought forward		697,945	17,035	714,980	705,034
Net movement in funds		230,799	10,831	241,630	9,946
Total funds carried forward		928,744	27,866	956,610	714,980

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 33 form part of these financial statements.

BIRMINGHAM VINEYARD
(A company limited by guarantee)
REGISTERED NUMBER: 03188754

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	12	728,018	593,569
		<u>728,018</u>	<u>593,569</u>
Current assets			
Debtors	13	26,953	18,028
Cash at bank and in hand		317,753	256,476
		<u>344,706</u>	<u>274,504</u>
Creditors: amounts falling due within one year	14	(50,775)	(59,116)
Net current assets		293,931	215,388
Total assets less current liabilities		1,021,949	808,957
Creditors: amounts falling due after more than one year	15	(65,339)	(93,977)
Net assets excluding pension asset		956,610	714,980
Total net assets		<u>956,610</u>	<u>714,980</u>
Charity funds			
Restricted funds	16	27,866	17,035
Unrestricted funds	16	928,744	697,945
Total funds		<u>956,610</u>	<u>714,980</u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

BIRMINGHAM VINEYARD
(A company limited by guarantee)
REGISTERED NUMBER: 03188754

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2020

The financial statements were approved and authorised for issue by the trustees on
and signed on their behalf by:

.....
H A Dougall
(Chair of Trustees)

The notes on pages 17 to 33 form part of these financial statements.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash used in operating activities	19	244,057	51,044
Cash flows from investing activities			
Purchase of tangible fixed assets		(155,105)	(19,467)
Net cash used in investing activities		(155,105)	(19,467)
Cash flows from financing activities			
Repayments of borrowing		(27,675)	(26,712)
Net cash used in financing activities		(27,675)	(26,712)
Change in cash and cash equivalents in the year		61,277	4,865
Cash and cash equivalents at the beginning of the year		256,476	251,611
Cash and cash equivalents at the end of the year	20	317,753	256,476

The notes on pages 17 to 33 form part of these financial statements

BIRMINGHAM VINEYARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Company status

The company is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Birmingham Vineyard meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The company has cash resources and has no requirement for external funding. The trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

2.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management expenses.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold buildings	- 2% straight line
Long-term leasehold property	- Over the term of the lease
Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% straight line
Freehold land	- Not depreciated

2.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

2.8 Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at transaction price.

Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

There are no complex financial instruments.

2.9 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.10 Role of volunteers

The charity relies on the efforts of its volunteers who contributed approximately 8,650 hours during the year. The value of the volunteers is not incorporated within the accounts.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

- i) Valuation of freehold and leasehold properties (see note 12)

4. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	485,367	94,182	579,549	473,852
Gifts in kind	15,145	-	15,145	15,081
Grants	900	96,906	97,806	75,069
Gift aid donations	93,042	14,602	107,644	93,629
	<u>594,454</u>	<u>205,690</u>	<u>800,144</u>	<u>657,631</u>
<i>Total 2019</i>	<u><u>568,876</u></u>	<u><u>88,755</u></u>	<u><u>657,631</u></u>	

5. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Events income	3,071	3,071	13,714
	<u>3,071</u>	<u>3,071</u>	<u>13,714</u>
<i>Total 2019</i>	<u><u>13,714</u></u>	<u><u>13,714</u></u>	

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Lettings	5,654	5,654	5,585
	<u>5,654</u>	<u>5,654</u>	
<i>Total 2019</i>	<u>5,585</u>	<u>5,585</u>	

7. Donations payable

	Donations to Institutions 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Donations to institutions	66,241	66,241	62,532
	<u>66,241</u>	<u>66,241</u>	
<i>Total 2019</i>	<u>62,532</u>	<u>62,532</u>	

During the year donations were made to 20 (2019 - 14) institutions.

The company has made the following material grants to institutions during the year:

Name of institution	2020 £	<i>2019 £</i>
Vineyard Church UK	36,917	36,910
The Dalitso Trust	8,375	11,340
Other organisations	20,949	14,282
	<u>66,241</u>	<u>62,532</u>
	<u>66,241</u>	<u>62,532</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

8. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Operating the Church	318,106	66,241	202,625	586,972	669,058
<i>Total 2019</i>	384,388	62,532	222,138	669,058	

Analysis of direct costs

	Activities 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Staff costs	241,091	241,091	239,074
Community care and outreach	63,549	63,549	102,256
University of Birmingham Sunday service	1,456	1,456	15,763
Youth work	9,132	9,132	14,922
VCUKI regional	-	-	303
Executive pastor	2,878	2,878	12,070
	318,106	318,106	384,388
<i>Total 2019</i>	384,388	384,388	

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Staff costs	93,601	93,601	74,327
Depreciation	20,656	20,656	18,947
Property costs	12,507	12,507	24,213
Office costs	29,252	29,252	26,498
Motor and travel	1,141	1,141	3,839
Training and conference	5,754	5,754	11,750
Repairs and maintenance	8,793	8,793	22,853
Sundry expense	568	568	4,572
Legal and professional	7,265	7,265	3,342
Bookkeeping costs	14,912	14,912	18,107
Independant examination fee	3,666	3,666	3,525
Interest payable	3,066	3,066	4,129
Executive pastor	1,444	1,444	6,036
	<u>202,625</u>	<u>202,625</u>	<u>222,138</u>
<i>Total 2019</i>	<u>222,138</u>	<u>222,138</u>	

9. Independent examiner's remuneration

	2020 £	<i>2019 £</i>
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<u>3,666</u>	<u>3,525</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

10. Staff costs

	2020 £	2019 £
Wages and salaries	295,920	276,840
Social security costs	21,422	20,414
Contribution to defined contribution pension schemes	17,350	16,147
	<u>334,692</u>	<u>313,401</u>

The average number of persons employed by the company during the year was as follows:

	2020 No.	2019 No.
Full time	6	6
Part time	7	8
	<u>13</u>	<u>14</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity consisted of the trustees, the Pastors and the Executive Pastor. The total remuneration paid to the key management personnel was £116,121 (2019 - £120,148).

11. Trustees' remuneration and expenses

During the year 1 trustee, Revd E A McNeil, received remuneration. See note 23 for further details.

During the year, no trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, expenses totalling £980 were reimbursed or paid directly to 1 trustee (2019 - £2,457 to 1 trustee) for travel and subsistence.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

12. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2020	478,000	122,000	7,860	52,066	659,926
Additions	155,105	-	-	-	155,105
At 31 December 2020	<u>633,105</u>	<u>122,000</u>	<u>7,860</u>	<u>52,066</u>	<u>815,031</u>
Depreciation					
At 1 January 2020	24,400	2,928	5,568	33,461	66,357
Charge for the year	10,522	976	1,965	7,193	20,656
At 31 December 2020	<u>34,922</u>	<u>3,904</u>	<u>7,533</u>	<u>40,654</u>	<u>87,013</u>
Net book value					
At 31 December 2020	<u>598,183</u>	<u>118,096</u>	<u>327</u>	<u>11,412</u>	<u>728,018</u>
At 31 December 2019	<u>453,600</u>	<u>119,072</u>	<u>2,292</u>	<u>18,605</u>	<u>593,569</u>

Included in land and buildings is freehold land at valuation of £107,000 (2019 - £107,000) which is not depreciated.

The freehold land and buildings and long leasehold property were valued on 28 March 2017 by Samuel Boot MRICS of Pennycuik Collins Chartered Surveyors. The two properties were valued separately and on a combined basis. The combined valuation has been adopted and apportioned between the two components on the basis that one would not be disposed of without the other.

If they had not been included at valuation, they would have been included under the historic cost convention as follows:

Freehold land and buildings £684,727 (2019: £529,622) and accumulated depreciation of £134,282 (2019: £125,838)

Long term leasehold property £131,376 (2019: 131,376) and accumulated depreciation of £5,955 (£4,904)

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

13. Debtors

	2020 £	2019 £
Due within one year		
Trade debtors	678	1,299
Other debtors	364	996
Prepayments and accrued income	6,501	7,745
Tax recoverable	19,410	7,988
	<u>26,953</u>	<u>18,028</u>

14. Creditors: Amounts falling due within one year

	2020 £	2019 £
Bank loans	27,675	26,712
Trade creditors	4,855	6,490
Other taxation and social security	6,078	5,631
Other creditors	6,501	4,887
Accruals and deferred income	5,666	15,396
	<u>50,775</u>	<u>59,116</u>

The bank loans are secured on the land and buildings and the long term leasehold property and represents 21% (2019 - 21%) of the value of the security. The loans carry interest at 1.50% and 3.75% per annum.

Deferred income

	2020 £	2019 £
Deferred income at 1 January 2020	905	-
Resources deferred during the year	-	1,305
Amounts released from previous periods	(905)	(400)
Deferred income at 31 December 2020	<u>-</u>	<u>905</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

15. Creditors: Amounts falling due after more than one year

	2020 £	2019 £
Bank loans	65,339	93,977

Included within the above are amounts falling due as follows:

	2020 £	2019 £
Between one and two years		
Bank loans	29,921	26,712
Between two and five years		
Bank loans	35,418	31,531
Over five years		
Bank loans	-	35,734

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2020 £	2019 £
Payable or repayable by instalments	-	35,734
	-	35,734

The bank loans are secured on the land and buildings and the long term leasehold property and represents 21% (2019 - 21%) of the value of the security. The loans carry interest at 1.50% and 3.75% per annum.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
General Funds - all funds	697,945	622,912	(482,627)	90,514	928,744
Restricted funds					
City Pastors	24	-	(1,230)	1,206	-
Food Bank	847	15,360	(6,026)	-	10,181
Sozo	990	1,505	(2,135)	-	360
VCUKI Staff Costs	2,639	75,705	(74,381)	-	3,963
VCUKI Regional Expenses	-	2,000	(1,736)	-	264
VCUKI Hub	4,634	19,200	(18,837)	-	4,997
DTI	7,901	200	-	-	8,101
A Greater Welcome	-	91,720	-	(91,720)	-
	17,035	205,690	(104,345)	(90,514)	27,866
Total of funds	714,980	828,602	(586,972)	-	956,610

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
Unrestricted funds					
General Funds - all funds	684,687	590,249	(580,173)	3,182	697,945
Restricted funds					
City Pastors	-	3,200	(3,176)	-	24
Food Bank	367	930	(450)	-	847
Sozo	356	1,655	(1,021)	-	990
VCUKI Staff Costs	-	68,800	(66,161)	-	2,639
VCUKI Hub	19,624	6,269	(18,077)	(3,182)	4,634
DTI	-	7,901	-	-	7,901
	20,347	88,755	(88,885)	(3,182)	17,035
Total of funds	705,034	679,004	(669,058)	-	714,980

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Restricted Funds

City Pastors	Funds donated to support the City Pastor initiative which involves volunteers from local churches working together with the Broad Street and Southside districts of Birmingham to ensure everyone who visits the city on a Friday or Saturday night encounters a safe, vibrant environment.
Food Bank	Donations to be used for running the Church's food bank.
Sozo	Donations restricted for use on the Sozo prayer ministry projects.
VCUKI Staff Costs	Grant funding provided by VCUKI to cover the payroll costs of Birmingham Vineyard staff members duties for the wider VCUKI network.
VCUKI Regional Expenses	Grant funding provided by VCUKI to cover the Pastor's expenses while performing VCUKI Regional work.
VCUKI Hub	Grant funding provided by VCUKI towards the Hub Project which provides training videos and other material to be used across the wider VCUKI network.
DTI	Funds restricted for the purpose of putting on a youth event at the Staffordshire County Showground in 2020.
A Greater Welcome	Fund restricted for greater accessibility to property.

Transfers between funds represent restricted donations or grants which have been used for capital spending. The costs of the capital addition has been transferred to the general funds. Transfer between general funds and City Pastor is to clear deficit within restricted funds.

17. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
General funds	697,945	622,912	(482,627)	90,514	928,744
Restricted funds	17,035	205,690	(104,345)	(90,514)	27,866
	714,980	828,602	(586,972)	-	956,610

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
General funds	684,687	590,249	(580,173)	3,182	697,945
Restricted funds	20,347	88,755	(88,885)	(3,182)	17,035
	<u>705,034</u>	<u>679,004</u>	<u>(669,058)</u>	<u>-</u>	<u>714,980</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	728,018	-	728,018
Current assets	316,840	27,866	344,706
Creditors due within one year	(50,775)	-	(50,775)
Creditors due in more than one year	(65,339)	-	(65,339)
Total	<u>928,744</u>	<u>27,866</u>	<u>956,610</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	593,569	-	593,569
Current assets	257,469	17,035	274,504
Creditors due within one year	(59,116)	-	(59,116)
Creditors due in more than one year	(93,977)	-	(93,977)
Total	<u>697,945</u>	<u>17,035</u>	<u>714,980</u>

BIRMINGHAM VINEYARD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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

	2020 £	2019 £
Net income for the period (as per Statement of Financial Activities)	241,630	9,946
Adjustments for:		
Depreciation charges	20,656	18,947
Decrease in debtors	(8,925)	11,919
Decrease in creditors	(5,779)	10,232
Net cash provided by operating activities	247,582	51,044

20. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	317,753	256,476
Total cash and cash equivalents	317,753	256,476

21. Analysis of changes in net debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	256,476	61,277	317,753
Debt due within 1 year	(26,712)	(963)	(27,675)
Debt due after 1 year	(93,977)	28,638	(65,339)
	135,787	88,952	224,739

22. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs shown in note 10 represent the contributions payable by the charity to these funds.

BIRMINGHAM VINEYARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

23. Related party transactions

During the year, Revd E A McNeil, a trustee of the Charity received remuneration of £52,656 (2019: £49,146) as well as employer pension contributions of £3,168 (2019: £2,942). Revd E A McNeil also received reimbursements for phone costs in the year of £120 (2019: £120).

R M McNeil, wife of Revd E A McNeil, received remuneration of £42,672 (2019: £38,043) as well as employer pension contributions of £2,524 (2019: £2,265). R M McNeil also received reimbursements for phone costs in the year of £120 (2019: £120).

Revd E A McNeil and R M McNeil also received reimbursements for mileage, parking and other travel expenses of £1,851 (2019: £2,457). Other Trustee reimbursements amounted to £467 (2019: £Nil)

In aggregate total donations of £158,659 (2019: £33,508) were received from 7 trustees and immediate family (2019: 6). These figures do not include gift aid.

Remunerated trustees are excluded from any discussions in relation to pay or other benefits that may be received by them or a family member. Trustees and connected parties are only remunerated in so far as it is permitted under the Memorandum and Articles of Association governing the charity.

Other than already disclosed above there were no other related party transactions in either the current or previous financial years.