

**BIRMINGHAM VINEYARD**  
(A company limited by guarantee)

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**BIRMINGHAM VINEYARD**  
**(A company limited by guarantee)**

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**BIRMINGHAM VINEYARD**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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| <b>Trustees</b>                  | Revd E A McNeil<br>H A Dougall, Chair<br>I D Rogers<br>Revd W A Dixon (resigned 17 January 2020)<br>M R McMaster<br>D R Miles<br>C A R Ramdas-Harsia (appointed 17 January 2020)<br>L Skedgel (appointed 17 January 2020) |
| <b>Company registered number</b> | 03188754  |
| <b>Charity registered number</b> | 1056661   |
| <b>Registered office</b>         | Network House<br>174 - 178 Barford Street<br>Digbeth<br>Birmingham<br>B5 7EP  |
| <b>Company secretary</b>         | A D Gatting (appointed 20 February 2020)<br>J S Porter (resigned 20 February 2020)  |
| <b>Independent Examiner</b>      | Crowe U.K. LLP<br>Chartered Accountants<br>Black Country House<br>Rounds Green Road<br>Oldbury<br>West Midlands<br>B69 2DG  |
| <b>Bankers</b>                   | The Co-operative Bank<br>Skelmersdale<br>WN8 6WR  |
| <b>Solicitors</b>                | Gowling WLG<br>Two Snowhill<br>Birmingham<br>B4 6WR   |

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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### **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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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### **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.



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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## **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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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.

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**BIRMINGHAM VINEYARD**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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)

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                                  |                             |                             |
| 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                       |
| <b>Total income</b>                |      | <b>622,912</b>                     | <b>205,690</b>                   | <b>828,602</b>              | <b>679,004</b>              |
| <b>Expenditure on:</b>             |      |                                    |                                  |                             |                             |
| Charitable activities              |      | 482,627                            | 104,345                          | 586,972                     | 669,058                     |
| <b>Total expenditure</b>           |      | <b>482,627</b>                     | <b>104,345</b>                   | <b>586,972</b>              | <b>669,058</b>              |
| <b>Net income</b>                  |      |                                    |                                  |                             |                             |
| Transfers between funds            | 16   | 140,285<br>90,514                  | 101,345<br>(90,514)              | 241,630<br>-                | 9,946<br>-                  |
| <b>Net movement in funds</b>       |      | <b>230,799</b>                     | <b>10,831</b>                    | <b>241,630</b>              | <b>9,946</b>                |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 697,945                            | 17,035                           | 714,980                     | 705,034                     |
| Net movement in funds              |      | 230,799                            | 10,831                           | 241,630                     | 9,946                       |
| <b>Total funds carried forward</b> |      | <b>928,744</b>                     | <b>27,866</b>                    | <b>956,610</b>              | <b>714,980</b>              |

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<br>£             | 2019<br>£             |
|---|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                                     |      |                       |                       |
| Tangible assets   | 12   | 728,018               | 593,569               |
|   |      | <u>728,018</u>        | <u>593,569</u>        |
| <b>Current assets</b>                                   |      |                       |                       |
| 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)              |
| <b>Net current assets</b>                               |      | <u>293,931</u>        | <u>215,388</u>        |
| <b>Total assets less current liabilities</b>            |      | <u>1,021,949</u>      | <u>808,957</u>        |
| Creditors: amounts falling due after more than one year | 15   | (65,339)              | (93,977)              |
| <b>Net assets excluding pension asset</b>               |      | <u>956,610</u>        | <u>714,980</u>        |
| <b>Total net assets</b>                                 |      | <u><u>956,610</u></u> | <u><u>714,980</u></u> |
| <b>Charity funds</b>                                    |      |                       |                       |
| Restricted funds  | 16   | 27,866                | 17,035                |
| Unrestricted funds                                      | 16   | 928,744               | 697,945               |
| <b>Total funds</b>                                      |      | <u><u>956,610</u></u> | <u><u>714,980</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.



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

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2020**

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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<br>£        | 2019<br>£    |
|---|------|------------------|--------------|
| <b>Cash flows from operating activities</b>             |      |                  |              |
| Net cash used in operating activities                   | 19   | <b>244,057</b>   | 51,044       |
| <b>Cash flows from investing activities</b>             |      |                  |              |
| Purchase of tangible fixed assets                       |      | <b>(155,105)</b> | (19,467)     |
| <b>Net cash used in investing activities</b>            |      | <b>(155,105)</b> | (19,467)     |
| <b>Cash flows from financing activities</b>             |      |                  |              |
| Repayments of borrowing                                 |      | <b>(27,675)</b>  | (26,712)     |
| <b>Net cash used in financing activities</b>            |      | <b>(27,675)</b>  | (26,712)     |
| <b>Change in cash and cash equivalents in the year</b>  |      | <b>61,277</b>    | <b>4,865</b> |
| Cash and cash equivalents at the beginning of the year  |      | <b>256,476</b>   | 251,611      |
| <b>Cash and cash equivalents at the end of the year</b> | 20   | <b>317,753</b>   | 256,476      |

The notes on pages 17 to 33 form part of these financial statements

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**BIRMINGHAM VINEYARD**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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.

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**BIRMINGHAM VINEYARD**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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.

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**BIRMINGHAM VINEYARD**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|--------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Donations          | 485,367                            | 94,182                           | <b>579,549</b>              | 473,852                     |
| Gifts in kind      | 15,145                             | -                                | <b>15,145</b>               | 15,081                      |
| Grants             | 900                                | 96,906                           | <b>97,806</b>               | 75,069                      |
| Gift aid donations | 93,042                             | 14,602                           | <b>107,644</b>              | 93,629                      |
|                    | <u>594,454</u>                     | <u>205,690</u>                   | <u><b>800,144</b></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<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Events income     | 3,071                              | <b>3,071</b>                | 13,714                      |
|                   | <u>3,071</u>                       | <u><b>3,071</b></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**

|                   | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <i>Total<br/>funds<br/>2019<br/>£</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Lettings          | 5,654  | <b>5,654</b>                          | 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**

|                           | <b>Donations<br/>to<br/>Institutions<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <i>Total<br/>funds<br/>2019<br/>£</i> |
|---------------------------|---|---------------------------------------|---------------------------------------|
| Donations to institutions | 66,241  | <b>66,241</b>                         | 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:

| <b>Name of institution</b> | <b>2020<br/>£</b> | <i>2019<br/>£</i> |
|----------------------------|-------------------|-------------------|
| Vineyard Church UK         | <b>36,917</b>     | 36,910            |
| The Dalitso Trust          | <b>8,375</b>      | 11,340            |
| Other organisations        | <b>20,949</b>     | 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**

|                      | <b>Activities<br/>undertaken<br/>directly<br/>2020<br/>£</b> | <b>Grant<br/>funding of<br/>activities<br/>2020<br/>£</b> | <b>Support<br/>costs<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <i>Total<br/>funds<br/>2019<br/>£</i> |
|----------------------|--|---|---|---------------------------------------|---------------------------------------|
| Operating the Church | 318,106  | 66,241  | 202,625                                 | <b>586,972</b>                        | 669,058                               |
| <i>Total 2019</i>    | <b>384,388</b>   | <b>62,532</b>   | <b>222,138</b>                          | <b>669,058</b>                        |                                       |

**Analysis of direct costs**

|   | <b>Activities<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <i>Total<br/>funds<br/>2019<br/>£</i> |
|---|----------------------------------|---------------------------------------|---------------------------------------|
| Staff costs                             | 241,091                          | <b>241,091</b>                        | 239,074                               |
| Community care and outreach             | 63,549                           | <b>63,549</b>                         | 102,256                               |
| University of Birmingham Sunday service | 1,456                            | <b>1,456</b>                          | 15,763                                |
| Youth work                              | 9,132                            | <b>9,132</b>                          | 14,922                                |
| VCUKI regional                          | -                                | -                                     | 303                                   |
| Executive pastor                        | 2,878                            | <b>2,878</b>                          | 12,070                                |
|   | <b>318,106</b>                   | <b>318,106</b>                        | 384,388                               |
| <i>Total 2019</i>                       | <b>384,388</b>                   | <b>384,388</b>                        |                                       |



**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**

|                             | <b>Activities<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <i>Total<br/>funds<br/>2019<br/>£</i> |
|-----------------------------|----------------------------------|---------------------------------------|---------------------------------------|
| Staff costs                 | 93,601                           | <b>93,601</b>                         | 74,327                                |
| Depreciation                | 20,656                           | <b>20,656</b>                         | 18,947                                |
| Property costs              | 12,507                           | <b>12,507</b>                         | 24,213                                |
| Office costs                | 29,252                           | <b>29,252</b>                         | 26,498                                |
| Motor and travel            | 1,141                            | <b>1,141</b>                          | 3,839                                 |
| Training and conference     | 5,754                            | <b>5,754</b>                          | 11,750                                |
| Repairs and maintenance     | 8,793                            | <b>8,793</b>                          | 22,853                                |
| Sundry expense              | 568                              | <b>568</b>                            | 4,572                                 |
| Legal and professional      | 7,265                            | <b>7,265</b>                          | 3,342                                 |
| Bookkeeping costs           | 14,912                           | <b>14,912</b>                         | 18,107                                |
| Independant examination fee | 3,666                            | <b>3,666</b>                          | 3,525                                 |
| Interest payable            | 3,066                            | <b>3,066</b>                          | 4,129                                 |
| Executive pastor            | 1,444                            | <b>1,444</b>                          | 6,036                                 |
|                             | <u>202,625</u>                   | <u><b>202,625</b></u>                 | <u>222,138</u>                        |
| <i>Total 2019</i>           | <u>222,138</u>                   | <u>222,138</u>                        |                                       |

**9. Independent examiner's remuneration**

|   | <b>2020<br/>£</b>   | <i>2019<br/>£</i> |
|---|---------------------|-------------------|
| Fees payable to the company's independent examiner for the independent examination of the company's annual accounts | <u><b>3,666</b></u> | <u>3,525</u>      |

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**BIRMINGHAM VINEYARD**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**10. Staff costs**

|  | 2020<br>£      | 2019<br>£      |
|--|----------------|----------------|
| 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<br>No. | 2019<br>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<br>property<br>£ | Long-term<br>leasehold<br>property<br>£ | Motor<br>vehicles<br>£ | Fixtures and<br>fittings<br>£ | Total<br>£     |
|--------------------------|---------------------------|---|------------------------|-------------------------------|----------------|
| <b>Cost or valuation</b> |                           |   |                        |                               |                |
| 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> |
| <b>Depreciation</b>      |                           |   |                        |                               |                |
| 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>  |
| <b>Net book value</b>    |                           |   |                        |                               |                |
| 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<br>£     | 2019<br>£     |
|--------------------------------|---------------|---------------|
| <b>Due within one year</b>     |               |               |
| 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<br>£     | 2019<br>£     |
|------------------------------------|---------------|---------------|
| 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<br>£ | 2019<br>£  |
|--|-----------|------------|
| Deferred income at 1 January 2020          | 905       | -          |
| Resources deferred during the year         | -         | 1,305      |
| Amounts released from previous periods     | (905)     | (400)      |
| <b>Deferred income at 31 December 2020</b> | <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**

|            | <b>2020</b><br>£ | <b>2019</b><br>£ |
|------------|------------------|------------------|
| Bank loans | <b>65,339</b>    | <b>93,977</b>    |

Included within the above are amounts falling due as follows:

|                                   | <b>2020</b><br>£ | <b>2019</b><br>£ |
|-----------------------------------|------------------|------------------|
| <b>Between one and two years</b>  |                  |                  |
| Bank loans                        | <b>29,921</b>    | <b>26,712</b>    |
| <b>Between two and five years</b> |                  |                  |
| Bank loans                        | <b>35,418</b>    | <b>31,531</b>    |
| <b>Over five years</b>            |                  |                  |
| Bank loans                        | <b>-</b>         | <b>35,734</b>    |

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

|                                     | <b>2020</b><br>£ | <b>2019</b><br>£ |
|-------------------------------------|------------------|------------------|
| Payable or repayable by instalments | <b>-</b>         | <b>35,734</b>    |
|                                     | <b>-</b>         | <b>35,734</b>    |

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.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**16. Statement of funds**

**Statement of funds - current year**

|                           | Balance at 1<br>January<br>2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31<br>December<br>2020<br>£ |
|---------------------------|--------------------------------------|----------------|------------------|--------------------------|---|
| <b>Unrestricted funds</b> |                                      |                |                  |                          |   |
| General Funds - all funds | <b>697,945</b>                       | <b>622,912</b> | <b>(482,627)</b> | <b>90,514</b>            | <b>928,744</b>                            |
| <b>Restricted funds</b>   |                                      |                |                  |                          |   |
| 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)                 | -   |
|                           | <b>17,035</b>                        | <b>205,690</b> | <b>(104,345)</b> | <b>(90,514)</b>          | <b>27,866</b>                             |
| <b>Total of funds</b>     | <b>714,980</b>                       | <b>828,602</b> | <b>(586,972)</b> | <b>-</b>                 | <b>956,610</b>                            |

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**16. Statement of funds (continued)**

**Statement of funds - prior year**

|                           | <i>Balance at<br/>1 January<br/>2019<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Transfers<br/>in/out<br/>£</i> | <i>Balance at<br/>31<br/>December<br/>2019<br/>£</i> |
|---------------------------|--|---------------------|--------------------------|-----------------------------------|--|
| <b>Unrestricted funds</b> |  |                     |                          |                                   |  |
| General Funds - all funds | 684,687  | 590,249             | (580,173)                | 3,182                             | 697,945  |
| <b>Restricted funds</b>   |  |                     |                          |                                   |  |
| 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   |
| <b>Total of funds</b>     | 705,034  | 679,004             | (669,058)                | -                                 | 714,980  |

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**NOTES TO THE FINANCIAL STATEMENTS  
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**Restricted Funds**

|                                |   |
|--------------------------------|---|
| <b>City Pastors</b>            | 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. |
| <b>Food Bank</b>               | Donations to be used for running the Church's food bank.  |
| <b>Sozo</b>                    | Donations restricted for use on the Sozo prayer ministry projects.  |
| <b>VCUKI Staff Costs</b>       | Grant funding provided by VCUKI to cover the payroll costs of Birmingham Vineyard staff members duties for the wider VCUKI network.   |
| <b>VCUKI Regional Expenses</b> | Grant funding provided by VCUKI to cover the Pastor's expenses while performing VCUKI Regional work.  |
| <b>VCUKI Hub</b>               | Grant funding provided by VCUKI towards the Hub Project which provides training videos and other material to be used across the wider VCUKI network.  |
| <b>DTI</b>                     | Funds restricted for the purpose of putting on a youth event at the Staffordshire County Showground in 2020.  |
| <b>A Greater Welcome</b>       | 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**

|                  | <b>Balance at 1<br/>January<br/>2020<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Transfers<br/>in/out<br/>£</b> | <b>Balance at<br/>31<br/>December<br/>2020<br/>£</b> |
|------------------|--|---------------------|--------------------------|-----------------------------------|--|
| General funds    | 697,945  | 622,912             | (482,627)                | 90,514                            | 928,744  |
| Restricted funds | 17,035   | 205,690             | (104,345)                | (90,514)                          | 27,866   |
|                  | <b>714,980</b>                                 | <b>828,602</b>      | <b>(586,972)</b>         | <b>-</b>                          | <b>956,610</b>                                       |



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**NOTES TO THE FINANCIAL STATEMENTS  
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**17. Summary of funds (continued)**

**Summary of funds - prior year**

|                  | <i>Balance at<br/>1 January<br/>2019<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Transfers<br/>in/out<br/>£</i> | <i>Balance at<br/>31<br/>December<br/>2019<br/>£</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**

|                                     | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> |
|-------------------------------------|--|--|---------------------------------------|
| Tangible fixed assets               | 728,018                                      | -  | <b>728,018</b>                        |
| Current assets                      | 316,840                                      | 27,866                                     | <b>344,706</b>                        |
| Creditors due within one year       | (50,775)                                     | -  | <b>(50,775)</b>                       |
| Creditors due in more than one year | (65,339)                                     | -  | <b>(65,339)</b>                       |
| <b>Total</b>                        | <u>928,744</u>                               | <u>27,866</u>                              | <u><b>956,610</b></u>                 |

**Analysis of net assets between funds - prior period**

|                                     | <i>Unrestricted<br/>funds<br/>2019<br/>£</i> | <i>Restricted<br/>funds<br/>2019<br/>£</i> | <i>Total<br/>funds<br/>2019<br/>£</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)                              |
| <b>Total</b>                        | <u>697,945</u>                               | <u>17,035</u>                              | <u>714,980</u>                        |

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**NOTES TO THE FINANCIAL STATEMENTS  
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**19. Reconciliation of net movement in funds to net cash flow from operating activities**

|  | 2020<br>£      | 2019<br>£ |
|--|----------------|-----------|
| Net income for the period (as per Statement of Financial Activities) | <b>241,630</b> | 9,946     |
| <b>Adjustments for:</b>  |                |           |
| Depreciation charges   | <b>20,656</b>  | 18,947    |
| Decrease in debtors  | <b>(8,925)</b> | 11,919    |
| Decrease in creditors  | <b>(5,779)</b> | 10,232    |
| <b>Net cash provided by operating activities</b>                     | <b>247,582</b> | 51,044    |

**20. Analysis of cash and cash equivalents**

|  | 2020<br>£      | 2019<br>£ |
|--|----------------|-----------|
| Cash in hand                           | <b>317,753</b> | 256,476   |
| <b>Total cash and cash equivalents</b> | <b>317,753</b> | 256,476   |

**21. Analysis of changes in net debt**

|                          | At 1<br>January<br>2020<br>£ | Cash flows<br>£ | At 31<br>December<br>2020<br>£ |
|--------------------------|------------------------------|-----------------|--------------------------------|
| Cash at bank and in hand | <b>256,476</b>               | <b>61,277</b>   | <b>317,753</b>                 |
| Debt due within 1 year   | <b>(26,712)</b>              | <b>(963)</b>    | <b>(27,675)</b>                |
| Debt due after 1 year    | <b>(93,977)</b>              | <b>28,638</b>   | <b>(65,339)</b>                |
|                          | <b>135,787</b>               | <b>88,952</b>   | <b>224,739</b>                 |

**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.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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.