

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)

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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 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
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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.

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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.

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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.

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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.

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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).

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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.

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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.

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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
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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.

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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

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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
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**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
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**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
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**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
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**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
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**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>

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>
Between two and five years		
Bank loans	33,750	<i>35,418</i>

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
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**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
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**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
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**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
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**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
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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.