

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

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

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

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

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

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

### **Structure Governance & Management**

#### **Governing Document**

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

#### **Recruitment & Appointment of Management Committee**

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

#### **Trustee Induction & Training**

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

#### **Organisational Structure**

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

#### **Decision Making**

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

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

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

**Risk Management**

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

**Affiliations**

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

The registered office for VCUKI is:

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

Charity No. 1099748 Company No. 4839046

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

**Objectives and activities**

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

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

**Charity aims and difference it seeks to make**

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

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

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**Charity objectives for the coming year**

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

**Strategy and activities that contribute to achieving objectives**

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

**Public Benefit**

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

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

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

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

**Achievements and Performance 2022**

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

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

**Sundays**

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

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

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

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

**Youth**

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

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

**Young Adults and Students**

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

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

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

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**Kids and Families**

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

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

**Small groups**

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

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

**Alpha**

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

**Prayer Initiatives**

**Weeks of Prayer**

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

**Encounter Nights**

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

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



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

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**Support and Training of Leaders**

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

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

**The Expansion and Development of the Volunteer workforce**

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

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

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

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

**Compassion Ministries**

**The Foodbank Initiative**

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

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

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**Christmas Hamper Drive**

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

**GrowBaby**

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

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

**Stay and Play**

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

**Safe Families**

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

**Tuck in Tuesday**

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

**Joint initiatives with other churches**

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

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

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

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**The Development of other Churches in the Area / UK**

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

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

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

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

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

**Development of the international partnerships**

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

**Dalitso Trust**

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

**Financial Review**

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

**Principal Funding Source**

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

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

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**Investment Policy**

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

**Reserves Policy**

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

**COVID-19**

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

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

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

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

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**TRUSTEES' REPORT (CONTINUED)**  
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**Statement of Trustees' Responsibilities**


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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

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

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

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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 2022.

**Responsibilities and Basis of Report**

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

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

**Independent Examiner's Statement**

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

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

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

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

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

Signed:



Helen Blundell

Dated: 28 September 2023

LLB FCA FCIE DChA

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

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

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

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


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

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

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

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

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

  
.....  
Captain Ramdas-Harsia  
Trustee

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

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

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

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

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



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

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

The notes on pages 16 to 32 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 2022**

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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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

**2.2 Going concern**

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

**2.3 Fund accounting**

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

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

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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 2022**

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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 2022**

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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 Operating leases**

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

**2.10 Pensions**

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

**2.11 Role of volunteers**

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

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

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

**3. Critical accounting estimates and areas of judgment**

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

Critical accounting estimates and assumptions:

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

**4. Income from donations and legacies**

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

**5. Income from charitable activities**

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

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

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

**6. Investment income**

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

**7. Donations payable**

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

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

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

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

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

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

**8. Analysis of expenditure by activities**

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

**Analysis of direct costs**

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

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

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

**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

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

**9. Independent examiner's remuneration**

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



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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 2022**

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**10. Staff costs**

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

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

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

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

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

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

**11. Trustees' remuneration and expenses**

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

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

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

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

**12. Tangible fixed assets**

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

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

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

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

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

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

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

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

**13. Debtors**

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

**14. Creditors: Amounts falling due within one year**

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

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

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

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

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

Included within the above are amounts falling due as follows:

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

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

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

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

**16. Statement of funds**

**Statement of funds - current year**

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

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

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

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

**Statement of funds - prior year**

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

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

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

**Restricted Funds**

<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.
<b>Compassion</b>	Funds used for the Food Bank and Grow Baby ministries, as well as seasonal initiatives.
<b>Ukrainian Appeal</b>	Funds donated from reserves for crisis support during the Ukrainian war.

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

**17. Summary of funds**

**Summary of funds - current year**

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

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

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

**17. Summary of funds (continued)**

**Summary of funds - prior year**

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

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

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

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

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



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

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

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

	2022 £	2021 £
Cash in hand	296,637	397,860
<b>Total cash and cash equivalents</b>	<b>296,637</b>	<b>397,860</b>

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

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

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**22. Pension commitments**

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

**23. Operating lease commitments**

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

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

**24. Related party transactions**

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

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

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

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

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

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