

Registered number: 03188754
Charity number: 1056661

BIRMINGHAM VINEYARD
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

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

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

Structure Governance & Management

Governing Document

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

Recruitment & Appointment of Management Committee

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

Trustee Induction & Training

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

Organisational Structure

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

Decision Making

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

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

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

Risk Management

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

Affiliations

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

The registered office for VCUKI is:

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

Charity No. 1099748 Company No. 4839046

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

Objectives and activities

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

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

Charity aims and difference it seeks to make

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

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

Charity objectives for the coming year

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

Strategy and activities that contribute to achieving objectives

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

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

Public Benefit

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

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

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

Achievements and Performance 2023

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

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

Sundays

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

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

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

Youth

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

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

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FOR THE YEAR ENDED 31 DECEMBER 2023

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

Young Adults and Students

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

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

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

Kids and Families

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

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

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

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

Small groups

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

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

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

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

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

Alpha

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

Prayer Initiatives

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

Encounter Nights

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

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

Support and Training of Leaders

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

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

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

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

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

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FOR THE YEAR ENDED 31 DECEMBER 2023

The Expansion and Development of the Volunteer workforce

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

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

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

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

Compassion Ministries

The Foodbank Initiative

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

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

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

GrowBaby

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

Safe Families

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

Tuck In Tuesday

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

City Pastors

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

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FOR THE YEAR ENDED 31 DECEMBER 2023

Joint initiatives with other churches

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

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

The Development of other Churches in the Area / UK

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

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

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

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

Development of the international partnerships

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

Support in Malawi

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

Financial Review

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

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

Principal Funding Source

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

Investment Policy

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

Reserves Policy

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

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

Statement of Trustees' Responsibilities

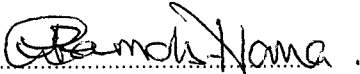
Company law requires the company members to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure,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

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

The company members are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The company members are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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



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

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

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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

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

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

Signed:

Helen Blundell

Dated:

LLB FCA FCIE DChA

Crowe U.K. LLP

Chartered Accountants

Black Country House

Rounds Green Road

Oldbury

West Midlands

B69 2DG

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

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

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

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

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

BALANCE SHEET
AS AT 31 DECEMBER 2023

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

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

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

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

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

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

.....
Caplain Ramdas-Harsia
Trustee

BIRMINGHAM VINEYARD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

1. Company status

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Going concern

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

2.3 Fund accounting

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

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.4 Income

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

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

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

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

2.5 Expenditure

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

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

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

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

2.6 Tangible fixed assets and depreciation

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation (continued)

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

Depreciation is provided on the following bases:

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

2.7 Interest receivable

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

2.8 Financial instruments

Debtors

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

Creditors

Short term creditors are measured at transaction price.

Cash

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

There are no complex financial instruments.

2.9 Operating leases

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

2.10 Pensions

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

2.11 Role of volunteers

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

3. Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

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

4. Income from donations and legacies

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

5. Income from charitable activities

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

6. Investment income

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

7. Donations payable

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

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

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

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

8. Analysis of expenditure by activities

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

Analysis of direct costs

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

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

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

9. Independent examiner's remuneration

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

10. Staff costs

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

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

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

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

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

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

11. Trustees' remuneration and expenses

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

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

12. Tangible fixed assets

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

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

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

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

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

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

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

13. Debtors

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

14. Creditors: Amounts falling due within one year

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

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

15. Accruals and deferred income

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

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

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

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

	2023	2022
	£	£
Bank loans	33,887	36,252

Included within the above are amounts falling due as follows:

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

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

17. Statement of funds

Statement of funds - current year

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

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

17. Statement of funds (continued)

Statement of funds - prior year

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

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

Restricted Funds

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

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

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

18. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

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

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

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

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

21. Analysis of cash and cash equivalents

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

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

22. Analysis of changes in net debt

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

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

23. Pension commitments

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

24. Operating lease commitments

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

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

25. Related party transactions

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

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

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

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

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

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

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