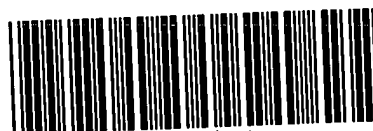


Registered number: 03188754
Charity number: 1056661

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

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BIRMINGHAM VINEYARD
(A company limited by guarantee)

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BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

Trustees

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

Company registered number

03188754

Charity registered number

1056661

Registered office

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

Company secretary

A D Gatting E E Harris

Independent Examiner

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

Bankers

The Co-operative Bank
Skelmersdale
WN8 6GH

Solicitors

Gowling WLG
Two Snowhill
Birmingham
B4 6WR

BIRMINGHAM VINEYARD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

Structure, Governance & Management Governing Document

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

Recruitment & Appointment of Management Committee

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

Trustee Induction & Training

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

Organisational Structure

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

Decision Making

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

Risk Management

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

Affiliations

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

The registered office for VCUKI is:

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

Charity No 1099748 Company No 4839046

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

Objectives and activities

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

Charity Aims and the Difference it Seeks to Make

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

Charity Objectives for the Coming Year

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

Strategy and Activities that Contribute to Achieving Objectives

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

Public Benefit

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

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

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

Achievements and Performance 2024

Sundays

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

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

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

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

The Big Weekend

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

Youth

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

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

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

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

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

Students and Young Adults

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

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

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

Kids and Families

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

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

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

Small Groups

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

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

Alpha

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

Prayer Initiatives

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

Sozo

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

Support and Training of Leaders

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

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

The Expansion and Development of the Volunteer Workforce

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

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

Compassion Ministries

The Foodbank Initiative

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

Growbaby

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

Tuck-In Tuesday

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

Seasonal Appeals

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

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

Employability Event

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

Safe Families

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

City Pastors

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

Joint Initiatives with Other Churches

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

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

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

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

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

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

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

The Development of International Partnerships

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

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

Financial Review

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

Principal Funding Source

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

Investment Policy

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

Reserves Policy

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

Statement of Trustees' Responsibilities

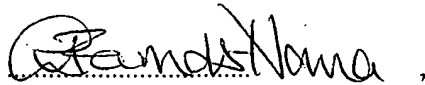
Company law requires the company members to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure,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

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

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

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

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



Captain Ramdas- Harsia
(Trustee)

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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

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

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

Helen Blundell

Signed:

Helen Blundell

Dated: 8 July 2025

LLB FCA FCIE DChA

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

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

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

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

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

BALANCE SHEET
AS AT 31 DECEMBER 2024

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

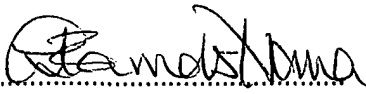
The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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

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

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



 Captain Ramdas-Harsia
 Trustee

BIRMINGHAM VINEYARD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

1. Company status

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Going concern

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

2.3 Fund accounting

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

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.4 Income

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

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

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

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

2.5 Expenditure

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

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

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

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

2.6 Tangible fixed assets and depreciation

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

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation (continued)

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

Depreciation is provided on the following bases:

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

2.7 Interest receivable

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

2.8 Financial instruments

Debtors

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

Creditors

Short term creditors are measured at transaction price.

Cash

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

There are no complex financial instruments.

2.9 Operating leases

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

2.10 Pensions

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

2.11 Role of volunteers

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

3. Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

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

4. Income from donations and legacies

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

5. Income from charitable activities

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

6. Investment income

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

7. Donations payable

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

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

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

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

8. Analysis of expenditure by activities

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

Analysis of direct costs

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

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

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

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

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

9. Independent examiner's remuneration

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

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

10. Staff costs

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

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

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

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

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

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

11. Trustees' remuneration and expenses

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

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

12. Tangible fixed assets

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

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

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

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

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

12. Tangible fixed assets (continued)

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

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

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

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

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

13. Debtors

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

14. Creditors: Amounts falling due within one year

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

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

15. Accruals and deferred income

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

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

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

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

17. Statement of funds

Statement of funds - current year

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

17. Statement of funds (continued)

Statement of funds - prior year

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

Restricted Funds

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

During the year there were the following:

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

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

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

18. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

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

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

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

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

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

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

21. Analysis of cash and cash equivalents

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

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

22. Analysis of changes in net debt

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

23. Capital commitments

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

BIRMINGHAM VINEYARD
(A company limited by guarantee)

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

24. Pension commitments

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

25. Operating lease commitments

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

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

26. Related party transactions

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

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

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

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

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

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

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