VINEYARD CHURCHES UK AND IRELAND

England & Wales · Charity number 1099748

Details

Other names	VINEYARD CHURCHES UK, VCUK, VINEYARD
Status	Registered
Legal form	Charitable company
Company number	04839046
Registered	2003-09-30
Register	View on the Charity Commission register

Contact

Address	Vineyard Churches UK & Ireland Unit 8 K3 Business Park 200 Clough Road Hull HU5 1SW
Phone	01482462690
Email	finance.legal@vcuki.org.uk
Website	www.vineyardchurches.org.uk

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Activities

Objects: 2. OBJECTSThe objects of the Charity are:2.1. The advancement of the Christian Faith including missionary activities in the United Kingdom and Overseas in particular (but without limitation) by:2.1.1. Planting new Churches and organisations and congregations and building and maintaining an association of Vineyard Churches, being an organisation of churches based upon mutual agreements as to vision, mission and purpose voluntarily entered into by such churches, whilst committed to and modelled on the historic Vineyard convictions, values, priorities, practices and leadership standards;2.1.2. Supporting and strengthening pastors of affiliated churches by providing pastoral care, relationship resources for ministry and a means of bringing biblical discipline, if needed;2.1.3. Supporting and strengthening affiliated churches by providing general counsel, training materials and potential new or additional pastoral leadership;2.1.4. Assisting affiliated churches in achieving their mission by providing assistance in defining, strategizing and implementing their mission, and by designing missions, strategies and outreaches in which they may join;2.1.5. Planting and nurturing new churches which are committed to and model the Vineyard convictions, values, priorities, practices and leadership standards;2.1.6. Bringing renewal to the larger Christian Church around the world, both through direct ministry and by example.2.1.7. Providing relief for the poor and needy.2.1.8. Documenting, recording and distributing by way of printed, audio, video, digital and electronic media, Christian Worship music written and composed primarily, but not exclusively, within affiliated churches of the Charity.

Activities: The advancement of the Christian faith including missionary activities in the United Kingdom and overseas, including, but not limited to, the planting of new churches. This is achieved by planting new churches to provide public Christian worship, propogate Christian beliefs to bring hope and reason to those in need, spread ethical values to society as a whole, and contribute to social action

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE UNITED KINGDOM (INCLUDING SCOTLAND, IRELAND AND CHANNEL ISLANDS) AND MISSIONARY SUPPORT ELSEWHERE
- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,212,336	£2,435,645	£1,021,106	30
2023-12-31	£2,709,941	£2,334,539	£1,244,416	25
2022-12-31	£1,935,420	£2,033,285	£869,014	24
2021-12-31	£1,450,931	£1,542,162	£966,879	15
2020-12-31	£1,324,449	£1,393,096	£1,058,110	14

Trustees

Name	Role	Appointed
Audrenneive Alareen Farrell		2023-06-10
CLIFFORD JOHN WRIGHT		2017-03-30
CLIVE SILLITO		2015-06-17
Joanna May Louise Frost		2024-06-10
Prof Nicholas John Harding		2024-06-10
ROBERT ADAM BYK		2017-01-28

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VINEYARD CHURCHES UK AND IRELAND

England & Wales - Charity number 1099748

Accounts

Smailes Goldie
CHARTERED ACCOUNTANTS

Charity Registration No. 1099748

Company Registration No. 04839046 (England and Wales)

Charity Registration in Scotland SC041285

Vineyard Churches UK and Ireland

Trustees' Report and Accounts

For the year ended 31 December 2024

SD-0219089-1-6

ICAEW CHARTERED ACCOUNTANTS

building better together.

Vineyard Churches UK and Ireland

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Vineyard Churches UK and Ireland

Trustees' Report
For the year ended 31 December 2024

The Trustees submit herewith their Annual Report together with inspected financial statements for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

When planning the activities for the year, the Trustees have considered the Charity Commission guidance on the public benefit, and, the specific guidance on charities for the advancement of religion to provide public benefit.

1. Objectives and Activities

The primary object of the company is the advancement of the Christian faith including missionary activities in the United Kingdom and overseas and the planting of new churches. From these key objectives can be drawn: To provide pastoral oversight, training and resourcing to the members and associate members of Vineyard Churches UK and Ireland (hereafter "VCUKI") and to oversee the planting of new Vineyard congregations in the UK and Ireland and to support international missions.

We believe that these lead to the propagation of Christian beliefs, which bring hope and reason to those in need, spread ethical values to society as a whole and contribute to social action.

a. Public benefit

When planning the activities for the year, the Trustees have considered the Charity Commission guidance on public benefit, and in particular, the specific guidance on charities for the advancement of religion to provide public benefit.

b. Summary of Objectives

The Company is established to:

i) Provide oversight to the senior pastors of existing churches and facilitate the planting of new churches.

ii) Bring together churches who hold common values and practices.

iii) Do all it can to help people become all that they can in Christ, by helping, serving and strengthening our churches. VCUKI believes this can only be achieved through the building and sustaining of strong relationships among the churches, based on love, openness and trust.

c. In meeting our objectives, we adhere to the following principles:

i) Exercising spiritual authority and accountability - Affiliated Churches have chosen to be part of the Vineyard family and, as such, carry its name. This relationship is one of spiritual respect and submission. VCUKI is where churches have found a leadership that they can trust and willingly want to submit to. VCUKI provides vision, encouragement, training, oversight, care, and, when necessary, correction.

ii) Self-governing legally – Affiliated Churches manage their own affairs, are financially independent and employ their own staff and leadership teams.

iii) Our organisation's structure is based around supporting and empowering our affiliated churches and Licensed Senior Pastors to extend the Kingdom of God in their communities and beyond.

iv) VCUKI provides vision, training, resources and guidance to those on the front lines of Kingdom ministry in the UK and Ireland.

1 *Objectives and Activities (Continued)*

d. Strategies for achieving objectives:

i) Church Planting
During the period of these accounts the number of Vineyard Churches stands at 119 (2023 – 120) with 26 (2023 - 28) additional site churches.

ii) Coaching
The coaching program continued this year, the aim is for each new Church Planter and existing Senior Pastor to have a coach to aid and assist them in the journey of planting or running a church. We have a number of certified coaches as well as a number of people who are on the training programme. This allows the true empowerment of leaders to be all God has made them to be, whilst also building a healthy, dynamic, life-giving church culture and a healthy balance between being and doing, a vital challenge, as we look after our leaders.

iii) Events
For the furtherance of religious education of the Vineyard Movement and wider Church, several national events were held throughout the year as follows

(1) Vineyard National Gathering in April. This event takes place twice in one week, total attendees over both events were 1,800 (2023 – 1,735). Teaching came from Jay Pathak, Alexander Venter, Justin Brierley, John and Debby Wright, Tope Koleoso and Damilola Makinde.

(2) No National Worship Retreat was held in the year however several regional events took place around the country for a time of connection, teaching, ministry and worship (2023 – 361 for the national retreat).

(3) The Dreaming the Impossible youth festival took place in August at the Staffordshire Showground over 5 days. 3,778 young people and youth leaders gathered, with a further 653 people on teams to make the event run (2023 – 3,212 young people and a further 632 on teams). The event considered to be a resounding success.

(4) The Cause to Live for Conference held in November, aimed at the 18-30's for a time of encouragement, envisioning and equipping for the cause of Jesus Christ. 875 attended including team (2023 - 942). The first Cause to Live For Conference took place in Ireland in April, a total of 251 delegates attended the event.

iv) Resourcing
VCUKI provides Licensed Senior Pastors and Affiliated Churches free access to the Vineyard Stack resource website. The Stack hosts a wide variety of in-depth guidance and template documents to resource leaders and their churches.

v) Vineyard Training and Ministry Pathway

(1) The Vineyard Ministry Pathway is a leadership development strategy, designed to assist with leaders' journeys towards vocational ministry in the Vineyard. It aims to help leaders from any context receive the training and support they need to step into their calling to ministry. It takes leaders of all ages and stages and prepares them for vocational ministry through tailored training and equipping programmes. The Pathway has multiple stages, ranging from a modular leadership training course run through individual Vineyard churches in the UK and Ireland, called Vineyard Essentials; to a year-long intensive part-time Leadership College programme for those aiming to step into vocational ministry or church planting. Following on from the huge success of the Leadership College in the first year, the College took on 61 new students for the academic year 2024/25 (2023/24 – 71) students spread over six campuses.

1 Objectives and Activities (continued)

(2) The Vineyard Training Platform is a digital platform used to provide training resources to the movement. This platform brings together the best training in a variety of ministry areas that people can access whenever they need and on any device. A number of modules have been created to aid theological education in the Vineyard, covering such topics as: An introduction to Theology, Hermeneutics, The Story of the Kingdom, The Pentateuch, and much more.

vi) Areas

The primary work of the movement is carried out through local churches, these are grouped together geographically into Areas, typically with 10-12 churches per Area. The pastoral support and care for those churches is facilitated by an Area Leader, Coach, Spiritual Director, and Pastoral Mentors. Different activities have been carried out in different areas, but the main activities include:

(1) Relationship building – encouraging networking, co-operation, and encouragement amongst the church leaders within the area, investing time in Senior Pastors and worship leaders and looking at potential church planters.
(2) Teaching and Training - facilitated by Area Days, Leadership Essentials Course Centres based around the country, trustee training and the Vineyard 'Stack' resource website.
(3) Pastoral Support – Area Leaders spend time supporting Senior Pastors which includes assisting with difficult local issues that arise and general mentoring.

vii) Regions

Each Region contains two or three Areas grouped together. Regional Leaders work together with their Area Leaders to provide leadership, vision, and encouragement. The six Regional Leaders all report to the Vineyard National Leadership Team (VLT) which enables the national strategy and its local implementation to be disseminated quickly at a local level.

viii) Trademarks

To protect the reputation of all Vineyard churches, VCUKI owns and controls several registered trademarks and devices associated with the word 'VINEYARD' when used in the provision of religious activities in the UK and Ireland. The marks are licensed to those who have been authorised to minster in the Vineyard name. The use of the marks is governed by the charity's by-laws. The trademarks and by-laws together form a fundamental part of VCUKI's governance and oversight structures.

ix) Ministry Networks

(1) Church Planting (Vineyard Multiply) – continues to be a high priority for the Vineyard Movement. Multiply Vineyard is about inspiring and equipping Kingdom people to launch Kingdom communities. Vineyard Multiply is led by Associate National Director Chuck Freeland.
(2) Youth Network - We're passionate about seeing a generation of young people meet Jesus and fearlessly follow him. It's in Jesus that we find purpose, hope, freedom and a secure identity rooted in him. Then we Dream The Impossible. The Vineyard Churches Youth network is coordinated by the Dreaming The Impossible (DTI) team which is led by Susie Aldridge.
(3) Worship - Our mission is to train worship leaders, equip the church and to capture the songs that emerge from within our movement. The Worship Ministry Network is led by Jon Solway.

1 Objectives and Activities (continued)

(4) International Missions – we estimate that half of the Vineyard churches in the UK and Ireland are actively involved in supporting overseas mission. They support church planting efforts, ministry to the poor and advancing social justice to those around the world. This network is led by Nick Sutton from Coventry Vineyard.

x) Safeguarding

VCUKI takes the safeguarding of children, young people, and adults very seriously. As a family of churches, we have a duty to promote the welfare of children, young people, and adults. We believe that we should work together to prevent abuse from occurring and that we should seek to protect those that are at risk of being abused and respond well to those that have been abused. The welfare of children, young people and adults at risk is always paramount and should take precedence over all other considerations. VCUKI has a National Safeguarding Team that works in partnership with local Vineyard churches across all our locations to help provide a safe environment in which children and adults can develop physically, intellectually, and spiritually.

xi) VCUKI grant giving policy and philosophy

Often the primary work of the charity is carried out through some of our specific local churches, as they are commonly in direct contact with our target group. Additionally, they have existing skills and resources on which we may "piggyback". Thus, by giving them grants, to cover their marginal costs for these tasks, we are able to fulfil our objects in a highly efficient and focussed manner without having to carry extra overhead. We make grants to them in the context of specific objectives and tasks which help us to achieve the charity's overall objectives, namely:

(1) Firstly, within the UK and Ireland to assist in pastoral oversight of individual churches by means of Area and Regional Leaders.
(2) Secondly, to assist in the training and resourcing of member churches via the means of theological training and other leadership training.
(3) Thirdly, to assist in the planting of new churches within the UK and Ireland.
(4) Fourthly, to assist in the development of theological knowledge within the UK and internationally.
(5) Fifthly, to assist the global Vineyard Movement to train and equip leaders to advance the Christian faith through missions in the UK and overseas.

It is further understood that on the receipt and expenditure of the grants these churches will, annually, account for the expenditure as well as describe the nature and details of the activities they have undertaken in helping us fulfil our objectives.

xii) Plans for the Future

The movement's focus continues to be:

(1) To enrol new students onto the Leadership College to start the new course in September.
(2) Vineyard Theological Training - to equip leaders and potential leaders in their gifting, focusing on three main areas of leadership training: spiritual formation, hands-on experience for ministry and biblical training.
(3) To use the strategic reserves in developing and growing Vineyard Churches five priorities in the UK see paragraph 2a(iii).
(4) Run a number of national events, including:
    (a) Cause to Live For Conference Ireland February 2025
    (b) Vineyard National Gathering in April 2025.
    (c) Soul Care senior Pastors retreat in June 2025.
    (d) Dreaming the Impossible Conference in August 2025.
    (e) Cause to Live For Conference in November 2025.

1 Objectives and Activities (continued)

(5) To develop new Ministry Networks in support of the charity's objects.

2. Financial Review

Trustees believe that the internal financial controls conform to guidelines issued by the Charity Commission and the Fundraising Regulator.

The principal stream of income of the charity continues to consist of regular contributions from local Vineyard churches. These are supplemented by one-off gifts to initiate new projects.

During this period major grants were made totalling £162,743 (2023 – £208,168), a detailed breakdown is included in note 7 to the accounts.

Total incoming resources for the period amounted to £2,212,335 (2023 - £2,709,941), all applied for general purposes, except for that given at various conferences and restricted to that offering.

Total resources expended for the period amounted to £2,435,645 (2022 - £2,334,539).

Leaving reserves at the year-end of £1,021,106 (2023 - £1,244,416).

a. Reserves policy

In line with Charity Commission guidance, the Trustees have reviewed their policy on the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) and find the charity should have:

i) Operating Reserves equivalent to 4 months of core expenditure in the current year. At present the free liquid reserves are £276,070 which represents 2.3 months of expenditure at 2024 levels. The trustees note that this is below the desired reserve figure of 4 months and will monitor the levels during the course of the year, cash balances remain at a high level.

ii) Designated Funds – Fixed Assets, this represents resources in the charity's fixed assets. The fund is, therefore, not readily available for other purposes.

iii) Strategic Reserves are unrestricted funds over and above those needed for operating reserves and designated reserves to be used for strategic developments as identified by the Trustees for the five key strategies of the movement: church health and growth, developing tomorrow's leaders, worship, Kingdom impact and church planting.

Each of these has been running for the past five years and it is assumed that these are now part of normal activities and are covered by income from affiliated Vineyard churches. However new initiatives may well come up and these will be paid for from Strategic Reserves.

b. Investment policy

In the current investment climate, our policy has been to hold reserves on deposit at the highest rate of interest that can be earned safely and ethically.

The trustees, having considered the charity's reserves and bank balances in light of current global events, have a reasonable expectation that the charity has adequate resources to continue in operational existence for a period of 12 months from the date of approval of these financial statements and, therefore, have prepared the financial statements on a going concern basis.

3. Structure, Governance and Management

VCUKI is a company limited by the guarantee of its members and is also registered as a charity in England and Wales (No 1099748) and in Scotland (No SCO41285). The Articles of Association (last amended on 25 February 2020) of the charity act as its governing document.

3 Structure, Governance and Management (continued)

a. Trustees

The Trustees' role is to oversee the financial affairs of VCUKI, to consider and manage risk, and to ensure compliance with legislation and regulations.

The Trustees also form the board of directors of the company, and they meet in person at least 3 times per year with intervening Zoom calls. They are appointed by the board who regularly assess the skills and expertise required for the effective and efficient management of the charity and its assets. The group consults widely with experts about emerging issues affecting VCUKI.

The Trustees have given due consideration to Charity Commission published guidance on the operations of the Public Benefit requirement.

i) The process of selection and induction of Trustees:
Our Trustees would typically be practising Christians who are either church leaders or professionals of some standing and repute. Ideally, they would have become familiar with the workings and business of VCUKI through being a church pastor or voluntary leader within a local Vineyard church. They would also be checked to see that they are in good standing and are not disqualified from serving as a trustee according to automatic disqualification rules under the Charities (Protection and Social Investment) Act 2016. Being a charity with care and oversight for children, trustees are also required to have an enhanced level criminal record certificate for a child workforce without a barring list check.

ii) Induction process – all new Directors / Trustees are supplied with the following;
(1) Recent financial accounts
(2) Overview of the business
(3) Articles of Association
(4) Staff handbook;
(5) Health and safety / risk assessments;
(6) Induction and orientation covering the practical aspects of the charity's objectives.

The charity provides Trustee and Director Insurance cover to the amount of £1million.

b. Vineyard Leadership Team

The Vineyard Leadership Team (hereafter "VLT") is responsible for the day-to-day governance, leadership and strategy of VCUKI which they execute in conjunction with the Trustees. The VLT consists of 10 people. They meet physically at least four times per year and also have video calls at other times as needed. They focus particularly on the areas of church development and church planting.

c. Area Leaders

The UK and Ireland are divided into 15 'Areas'. Area Leaders coordinate and support churches in their areas: East Anglia, East Midlands, Essex and Kent, Ireland, London, North East, Northwest, Scotland, South Central, South Coast, South Midlands, South West, West Country and Wales, West Midlands and Yorkshire

d. Regional Leaders

'Areas' are clustered together into six 'Regions', as follows: Ireland, London & South East, Midlands and East, North, Scotland, South & Wales. All Regions are overseen by a Regional Leader.

The Areas and Regions help to facilitate clear lines of connection and communication between the local church and the VLT.

3 Structure, Governance and Management (continued)

e. Risk Management

A formal risk management procedure is followed to assess business risks and implement risk management strategies. Major strategic, operational and financial risks to which VCUKI may be exposed have been identified and prioritised in terms of potential impact and likelihood of occurrence. Systems have been established to mitigate those risks. The action plan is reviewed annually as required to ensure its validity. As part of this process, the Trustees have reviewed the risk to the reputation and image of VCUKI, and a comprehensive process has been established to mitigate the risks we face.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

i) An annual budget approved by the Trustees.
ii) Regular consideration by the Trustees of financial reports.
iii) Delegation of authority and segregation of duties.
iv) Identification and management of risks.

Fundraising Regulator – Vineyard Churches UK & Ireland is registered with the Fundraising Regulator. We are committed to ensuring that our fundraising remains legal, open, honest and respectful and will abide by the Fundraising Code of Practice.

VCUKI's fundraising happens generally twice a year at our National Leaders Gathering and Dreaming The Impossible national youth conference, an announcement is made from the front of stage, usually by senior leadership representatives, detailing what VCUKI is fundraising for. This is generally for other charities with similar aims and ethos to Vineyard Churches UK & Ireland, however sometimes the fundraising maybe used for internal projects. Other promotional means include details on the giving page on the conference websites and in the event brochures.

The donors can either donate by logging into the Vineyard Churches UK Ireland giving page to pay by credit/debit card or make a direct to transfer to the bank account. Baskets will be sent round the auditorium for cheques and cash to be donated, though this forms a very small proportion of the total given.

No one is coerced into giving and it is a purely free choice of the individual whether they wish to donate.

There were no compliance issues with a scheme or fundraising standard.

There have been no complaints concerning fundraising by Vineyard Churches UK & Ireland.

The setting of pay and remuneration for key management personnel is arrived at by looking at equivalent roles in the local community such as the education sector and the charitable sector, a cost of living rise is given based on the Office for National Statistics average earnings report in December to start from the following financial year, the board approves the budget for the year including the increase in salaries and pension contributions.

4. Reference and Administrative Details

National Directors	John and Debby Wright
Vineyard Leadership Team	
Mark Crosby	Vineyard Cardiff (West)
Chuck & Taryn Freeland	Catalyst Vineyard
Andrew & Rosie McNeil	Birmingham Vineyard
James Rankine	Vineyard Cardiff
Andrew Smith	Belfast Vineyard
John & Debby Wright	Vineyard Churches UK and Ireland
Tom Thompson	Croydon Vineyard
Trustees	
Robert Byk	
Jeremy Cook	Resigned November 2024
Alareen Farrell	
Clive Sillito (Chairman)	
C John Wright	
Joanna Frost	Appointed June 2024
Nick Harding	Appointed June 2024
Company Secretary	Thomas Bell
Registered Name	Vineyard Churches UK and Ireland
Working Name	Vineyard Churches
Principal and Registered Office	Unit 8, K3 Business Park 200 Clough Road Hull HU5 1SW
Bankers	Bank of Scotland 33 Old Broad Street London BX2 1LB
	HSBC 3-4 Jameson Street Hull HU1 3JX

4. Reference and Administrative Details (continued)

	Flagstone Group Ltd 1st Floor, Clareville House 26-27 Oxendon Street London SW14 4EL
Auditors	Smailes Goldie Chartered Accountants Regent's Court Princess Street Hull HU2 8BA
Insurers	CaSE Insurance for Charities Manor House 1 The Crescent Leatherhead Surrey KT22 8DH
Independent Financial Adviser	Solomon's The Old Bakery 2D Edna Road Raynes Park London SW20 8BT
Registration Number	Charity England & Wales 1099748 Charity Scotland SC041285 Company 04839046
Country of Incorporation	England and Wales
Data Registration	Z8211138

5. Statement of Trustees' responsibilities

The trustees (who are also directors of Vineyard Churches UK & Ireland for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

5. Statement of Trustees' responsibilities (continued)

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and:
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The auditors, Smailes Goldie Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared taking advantage of the small companies exemption under the Companies Act 2006.

By order of the Trustees



C Sillito
Trustee

05 June 2025

Vineyard Churches UK and Ireland

Independent Auditors' Report
To the trustees and members of Vineyard Churches UK and Ireland

We have audited the financial statements of Vineyard Churches UK & Ireland (the 'charitable company') for the year ended 31st December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10 and 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Independent Auditors' Report
To the trustees and members of Vineyard Churches UK and Ireland

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011, Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation. An understanding of these laws and regulations and the extent of compliance was obtained through discussion with management and inspecting legal and regulatory correspondence

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
-performed analytical procedures to identify any unusual or unexpected relationships;
-tested journal entries to identify unusual transactions;
-assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
-investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
-agreeing financial statement disclosures to underlying supporting documentation;
-reading the minutes of meetings of those charged with governance;
-enquiring of management as to actual and potential litigation and claims; and
-reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Vineyard Churches UK and Ireland

Independent Auditors' Report
To the trustees and members of Vineyard Churches UK and Ireland

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Bramall BSc FCA (Senior Statutory Auditor)
for and on behalf of Smailes Goldie
Chartered Accountants and Statutory Auditors
Stephen Bramall is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.
Regent's Court
Princess Street
Hull
HU2 8BA

05 June 2025

Vineyard Churches UK and Ireland

Statement of Financial Activities
Including Income and Expenditure Account
For the year ended 31 December 2024

	Note	Restricted funds	Unrestricted funds	2024 Total £	2023 Total £
Income and endowments from:					
Income from donations	2	260,516	1,108,139	1,368,655	1,797,208
Income from charitable activities	3	-	805,746	805,746	865,312
Income from other trading activities	5	19,359	-	19,359	9,574
Investment income	4	-	14,325	14,325	14,737
Other income	5	-	4,251	4,251	23,110
Total Income		279,875	1,932,461	2,212,336	2,709,941
Expenditure on:					
Charitable activities					
Leadership		367,005	1,077,608	1,444,613	1,462,127
Church planting & development		-	991,033	991,033	872,412
Total	6	367,005	2,068,641	2,435,646	2,334,539
Net Income / (expenditure)		(87,130)	(136,180)	(223,310)	375,402
Reconciliation of funds					
Fund balances at 1 January 2024	17	802,961	441,455	1,244,416	869,014
Fund balances at 31 December 2024		715,831	305,275	1,021,106	1,244,416

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All the company's activities are classed as continuing.

The notes form part of these financial statements

Vineyard Churches UK and Ireland
(Company Registration No. 4839046)
Balance Sheet
As at 31 December 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		29,205		19,893
			29,205		19,893
Current assets					
Stock		2,504		3,230	
Debtors	13	41,921		45,869	
Investments – cash deposits		822,087		614,351	
Cash at bank and in hand		389,631		798,154	
		1,256,143		1,461,604	
Creditors: amounts falling due within one year	14	(264,242)		(237,081)	
Net current assets			991,901		1,224,523
Net assets			1,021,106		1,244,416
Reserves					
Designated fixed asset funds	17		29,205		19,893
Restricted funds	17		715,831		802,961
Unrestricted funds	17		276,070		421,562
			1,021,106		1,244,416

These accounts have been prepared in accordance with the provisions applicable to entities subject to the small entities regime.
The accounts were issued, authorised and approved by the Board on 05 June 2025 and signed on its behalf by:

C Sillito
Trustee

The notes form part of these financial statements

Vineyard Churches UK and Ireland

Statement of Cash Flows
For the year ended 31 December 2024

	Notes	2024 £	2023 £
Cash Flows from operating activities			
Net cash (used in) / provided by operating activities	**19**	(190,013)	419,272
Cash flows from investing activities:			
Dividends, interest and rents from investments		14,326	14,737
Purchase of property, plant and equipment		(25,100)	(16,196)
Purchase of Investments		(207,736)	(6,959)
Net Cash provided by investing activities		(218,510)	(8,418)
Change in cash and cash equivalents in the reporting period		(408,523)	410,854
Cash and cash equivalents at the beginning of the reporting period		798,154	387,300
Cash and cash equivalents at the end of the reporting period		389,631	798,154

Analysis of cash and cash equivalents

	2024 Total £	2023 Total £
Cash at Bank and in hand	389,631	798,154
Total cash and cash equivalents	389,631	798,154

The notes form part of these financial statements

Notes to the financial statements
For the year ended 31 December 2024

1. Accounting policies

1.1. Statement of compliance

Vineyard Churches UK and Ireland is a company limited by guarantee and registered as a charity in England/Wales. The address of the registered office is given in the charity information on page 9 of these financial statements. The nature of the charity's operations and principal activities are set out in the Report of the Trustees on pages 2 to 11.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The trustees, having considered the charity's reserves and bank balances, in light of current global events, have a reasonable expectation that the charity has adequate resources to continue in operational existence for a period of 12 months from the date of approval of these financial statements and therefore have prepared the financial statements on a going concern basis.

1.2. Funds accounting

Unrestricted funds are those which are not subject to any special restrictions, and they can be used as the Trustees decide in furtherance of the general objectives of the charity.

Restricted funds are those which are subject to special restrictions as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are part of unrestricted funds and are amounts the Trustees have set aside to cover particular expenditure. On 31 December 2023 the Trustees set up a designated fund to cover the net book value of tangible fixed assets.

1.3. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income received by way of donations and gifts is included in the Statement of Financial Activities on a receipts basis. Tax recoverable on gift aid donations is recognised in the same period as the gift to which it relates. Investment income is included when receivable. Income from charitable activities is recognised when the activity occurs. Income from other trading activities and other income is recognised when the Charity is entitled to the income and the amount can be reliably measured.

The value of services provided by volunteers has not been included in these accounts.

1 Accounting policies (continued)

1.4. Resources expended

Expenditure is recognised on an accruals basis where there is a legal or constructive obligation to make payments to a third party. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and service for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.5. Fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. The charitable company carries out annual impairment reviews where there is indication that the carrying amount of an asset may not be recoverable. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or revalued amount on a straight-line basis over their expected useful economic lives as follows:

Computers	- 50% per annum on written down value
Fixtures and fittings	- 25% per annum on written down value
Office equipment	- 25% per annum on written down value

1.6. Pensions

The charity makes contributions to The Peoples Pension, the Charities auto-enrolment pension scheme provider. Contributions are charged to the Statement of Financial Activities in the period to which they relate. Pension costs are allocated to the activity in which associated staff costs have been attributed.

1.7. Financial instruments

The Charity has adopted section 11 of FRS 102 in respect of financial instruments. Short term debtors are measured at transaction price, less any impairment. Short term creditors are measured at transaction price.

1.8. Investments

Current asset investments comprise term bank deposits realisable within 12 months and which are held to generate investment income. Fixed asset investment comprises bank deposits with a maturity date greater than 12 months from the balance sheet date and which are held to generate interest income.

2. Income from donations

	2024 Total	2023 Total
	£	£
Donations from member churches	1,108,138	1,050,321
Individual giving (restricted)	260,516	746,887
	1,368,654	1,797,208

Included within donations from member churches above is £8,913 (2023 - £11,788) receivable from outside the United Kingdom.

3. Income from charitable activities

	2024 Total £	2023 Total £
Conference income	701,530	755,075
Leadership college	104,216	110,237
	805,746	865,312

4. Investment income

	2024 Total £	2023 Total £
Interest receivable	14,325	14,737

5. Other income

	2024 Total £	2023 Total £
Other	4,251	23,110
Trading activities	19,359	9,574
	23,610	32,684

6. Total expended on charitable activities

	Basis of allocation	Church planting & development £	Leadership £	2024 Total £	2023 Total £
Costs directly allocated to activities					
Grants and gifts (see note 7)	Direct	109,770	52,973	162,743	208,168
Other direct costs	Direct	133,020	867,475	1,000,495	1,016,456
Staff costs	Time	-	303,233	303,233	229,598
		242,790	1,223,681	1,466,471	1,454,222
Support costs allocated to activities					
Staff costs	Time	657,177	123,670	780,847	720,375
Website and media costs	Usage	31,676	31,678	63,354	61,121
Other support costs	Usage	12,976	19,168	32,144	29,427
Governance (see note 8)	Usage	46,414	46,415	92,829	69,394
		748,243	220,931	969,174	880,317
		991,033	1,444,612	2,435,645	2,334,539

7. Grants

Grants and gifts made during the period were as follows:

	Church Planting & Development	Leadership	2024 Total	2023 Total
	£	£	£	£
Restricted Funds				
Open Doors	-	9,571	9,571	-
CH Vineyard Ukraine	-	-	-	5,084
Family of Christ	-	-	-	48,775
Fuller Seminary	-	3,465	3,465	1,435
Garden Vineyard	-	-	-	2,000
Logos Global Vision	-	-	-	5,017
Tear Fund	-	-	-	7,039
Westminster Theogical College	-	10,361	10,361	17,187
Crossroads Church	-	14,720	14,720	-
VCF Hope Vineyard	-	3,644	3,644	-
VCF Catalyst	-	286	286	-
VCF Salisbury	-	456	456	-
Vinogradnik	-			7,517
	-	42,503	42,503	94,054
Individuals	-	6,015	6,015	1,166
Total Restricted Funds		48,518	48,518	95,220

7. *Grants (continued)*

	Church Planting & Development	Leadership	2024 Total	2023 Total
	£	£	£	£
Unrestricted Funds				
VCF Belfast	9,000	-	9,000	20,983
VCF Farnham	1,771	-	1,771	4,300
VCF Gateway Norwich	1,080	-	1,080	-
VCF Leeds	8,901	-	8,901	-
VCF Melton	1,600	-	1,600	750
VCF Plymouth	950	-	950	1,300
VCF Riverside	9,000	-	9,000	15,400
VCF Severn	1,500	-	1,500	1,300
VCF Vineyard 53	2,000	-	2,000	-
VCF Winchester	13,000	-	13,000	13,000
VGCT	20,963	-	20,963	17,731
VCF Catalyst	12,140	-	12,140	11,800
VCF Garden City	10,000	-	10,000	10,250
VCF Inverness	1,700	-	1,700	1,800
VCF Salisbury	950	-	950	1,300
VCF Coventry	128	-	128	-
YWAM Harpenden	5,000	-	5,000	-
Fusion	3,000	-	3,000	-
Ndola Vineyard Church, Zambia	660	-	660	429
AVC Kenya	5,000	-	5,000	
Sustainable Faith	-	-	-	2,032
Love The One	-	-	-	5,000
Total Unrestricted Funds	108,343	-	108,343	107,375
Individuals	1,427	4,455	5,882	5,573
Total Funds	109,770	52,973	162,743	208,168
Number of Individuals	5	134	139	77

8. Governance costs

	2024 £	2023 £
Staff costs	9,564	5,862
Auditors' fees - audit	7,464	7,074
Meeting costs	23,891	17,029
Legal & professional	45,113	39,371
Other	6,797	58
	92,829	69,394

9. Taxation

Vineyard Churches UK & Ireland is a registered charity and is accordingly exempt from taxation on its charitable activities.

10. Net movement in funds

	2024 £	2023 £
Net movement in funds is arrived at after charging/(crediting):		
Auditors remuneration - audit	7,464	7,074
Depreciation	15,788	10,539

11. Staff costs

	2024 £	2023 £
Staff costs were made up of:		
Wages and salaries	663,939	552,151
Social security costs	57,992	41,993
Pension costs	52,302	25,832
Staff costs charged from other organisations	305,571	320,368
Other staff costs	13,840	15,490
Total	1,093,644	955,834

	Number	Number
The average number of staff employed by the charity during the period was:		
	30.0	25.0

Key management compensation

Key management includes the Trustees and members of senior management. The compensation paid and payable to key management for employee services is shown below:

	2024 £	2023 £
Wages and salaries	284,785	219,388
Pension costs	16,833	10,210
Total	301,618	229,598

The charity is recharged costs from a number of Vineyard member churches and other related charities in relation to time spent on VCUKI matters.

Two employees received emoluments for taxation purposes over £60,000 in both the current or preceding year.

£1,786 (2023 - £1,931) was paid to 4 Trustees (2023 - 3) in respect of travel and subsistence and other costs.

CJ Wright, one of the charity's trustees, received renumeration totalling £78,846 (2023 – £55,107) for his services as National Director of VCUKI. The charity also paid pension contributions totalling £7,771 (2023 - £5,511), to his pension plan and Death in Service and Income Protection premiums via the charity's life assurance policy, administered through UNUM, as per his employment contract.

The charity's Articles of Association, as approved by the Charity Commission, provides the legal authority under which the payments were made.

12. Tangible fixed assets

	Computers	Office Equipment	Fixture Fittings	Total
	£	£	£	£
Cost or valuation				
As at 1st January 2024	38,329	5,199	1,498	45,026
Additions	19,889	5,211	-	25,100
Disposals	-	-	-	-
Adjustment	-	-	-	-
As at 31st December 2024	58,218	10,410	1,498	70,126
Depreciation				
As at 1st January 2024	23,606	715	812	25,133
Charge for period	13,564	1,849	375	15,788
Eliminated on disposal	-	-	-	-
Adjustment	-	-		-
As at 31st December 2024	37,170	2,564	1,187	40,921
Net Book Value				
As at 31st December 2024	**21,048**	**7,846**	**311**	**29,205**
As at 31st December 2023	14,723	4,484	686	19,893

13. Debtors

	2024 £	2023 £
Trade debtors	3,004	2,236
Prepayments	38,917	38,251
Other debtors	-	5,382
	41,921	45,869

14. Creditors – Amounts falling due within one year

	2024 £	2023 £
Social security and other taxation	17,540	12,247
Accruals	25,606	32,544
Accruals - Grants	-	15,645
Deferred income	221,096	176,645
	264,242	237,081

Deferred income relates to conference fees received in advance.

15. Analysis of net assets between funds

	Fixed assets £	Current assets £	Current liabilities £	Total funds £
Designated funds	29,205	-	-	29,205
Restricted funds	-	715,831	-	715,831
Unrestricted funds	-	540,312	(264,242)	276,070
	29,205	1,256,143	(264,242)	1,021,106

16. Commitments under operating leases

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Expiry date:		
Less than one year	26,109	25,416
Between two and five years	22,171	26,880
Total	48,280	52,296

17. Funds

	Balances as at 1 January 2024	Incoming resources	Resources expended	Transfer between funds	Balances as at 31 December 2024
	£	£	£	£	£
Unrestricted fund	421,562	1,907,361	(2,052,853)	-	276,070
National Leaders Conference	650,686	253,754	(311,445)	-	592,995
Church Planting	68,101	9,625	(27,141)	-	50,585
Other Conferences	291	9,878	(9,646)	-	523
Special Offering	83,883	6,618	(18,773)	-	71,728
Restricted fund	802,961	279,875	(367,005)	-	715,831
Designated Fixed Asset Fund	19,893	25,100	(15,788)	-	29,205
Total funds	1,244,416	2,212,336	(2,435,646)	-	1,021,106

The designated fixed asset fund represents the net book value of fixed assets at the year end. Depreciation costs in relation to the fixed assets are recognised in the designated fund.

Restricted funds have arisen because restrictions have been placed on incoming resources as follows:

Vineyard Leaders Gathering – Donations received to be used for DTI. VCUKI continues to take on the significant commitment to invest in our young people both within the Vineyard movement and those denominations, networks and streams that would like to join us, this is on-going. During the year donations continue to be received for the Leadership College/ Pathway initiative.

17. *Funds (continued)*

Church Planting - a legacy was received from the sister of a former Vineyard Pastor and restricted to church planting and specificlly in the SW Region. Additional donations have been received from an individual who has restricted the income.

Other Conferences – donations that were received during the DTI summer event in 2024 were entirely given away to Open Doors.

Special Offering – following the start of the war in Ukraine in February 2022, several churches in the UK wanted to support Vineyard churches in the Ukraine. There are five Ukrainian Vineyard churches that VCUKI currently supports - Lviv, one in Kremenchug, two in Kyiv, one in Vinnystia and one in Uzhhorod. Donations have been received for the purpose of immediate humanitarian relief and post-war reconstruction projects. A VCUKI representative visited the country twice in 2024 to visit the elders of the churches, and to assist with the provision of humanitarian aid.

18. Related Parties

VCUKI objectives and activities include the provision of support and other services to Vineyard church leaders and pastors and to the affiliated Vineyard churches that they lead. These Vineyard churches are usually established as independent charities but have common charitable objectives. Several of the charity's Trustees and leadership team are drawn from the senior pastors and members of these Churches. Members' donations disclosed in note 2 include donations received from such member churches.

Vineyard Music (UK) Limited is a related party due to common trustees between the two charities. During the year Vineyard Music (UK) Limited recharged the charity for expenses totalling £10,705 (2023 - £4,296). During the year Vineyard Music (UK) Ltd was refunded a total of £322 (2023 - £120) for the expenses due to VCUKI.

Trent Vineyard is a related party due to common trustees between the two charities. During the year Trent Vineyard recharged the charity for staff time and expenses totalling £45,576 (2023 - £47,306). £47,706 (2023 - £30,960) was transferred to Trent Vineyard for costs incurred by in hosting VCUKI events and other recharges totalling £12,052 (2023 - £11,184).

South West London Vineyard is a related party due to a common trustee between the two charities. During the year South West London Vineyard donated as part of the by-laws a total of £30,585 (2023 - £30,191), together with an additional donation of £6,250 (2023 - £26,586) to the Ukrainian Offering.

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

	Notes	2024	2023
		£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)		(223,310)	375,402
Adjustments for:			
Depreciation charge	12	15,788	10,539
Loss on sale of fixed assets		-	-
Dividends, interest, and rents from investments	4	(14,326)	(14,737)
Decrease in stock		726	5,929
(Increase)/decrease in debtors		3,948	(2,058)
Increase/(decrease) in creditors		27,161	44,197
Net Cash (used in) / provided by operating activities		(190,013)	419,272

VINEYARD CHURCHES UK AND IRELAND

England & Wales - Charity number 1099748

Accounts

Smailes Goldie
CHARTERED ACCOUNTANTS

Charity Registration No. 1099748

Company Registration No. 04839046 (England and Wales)

Charity Registration in Scotland SC041285

Vineyard Churches UK and Ireland

Trustees' Report and Accounts

For the year ended 31 December 2023

SD-0214127-1-6
ICAEW CHARTERED ACCOUNTANTS

Smailes Goldie is a trading name of Smailes Goldie Partnership.

building better together.

Vineyard Churches UK and Ireland

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Vineyard Churches UK and Ireland

Trustees' Report
For the year ended 31 December 2023

The Trustees submit herewith their Annual Report together with inspected financial statements for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

When planning the activities for the year, the Trustees have considered the Charity Commission guidance on the public benefit, and, the specific guidance on charities for the advancement of religion to provide public benefit.

1. Objectives and Activities

The primary object of the company is the advancement of the Christian faith including missionary activities in the United Kingdom and overseas and the planting of new churches. From these five key objectives can be drawn: To provide pastoral oversight, training and resourcing to the members and associate members of Vineyard Churches UK and Ireland (hereafter "VCUKI") and to oversee the planting of new Vineyard congregations in the UK and Ireland and to support international missions.

We believe that these lead to the propagation of Christian beliefs, which bring hope and reason to those in need, spread ethical values to society as a whole and contribute to social action.

a. Public benefit

When planning the activities for the year, the Trustees have considered the Charity Commission guidance on public benefit, and in particular, the specific guidance on charities for the advancement of religion to provide public benefit.

b. Summary of Objectives

The Company is established to:

i) Provide oversight to the senior pastors of existing churches and facilitate the planting of new churches.

ii) Bring together churches who hold common values and practices.

iii) Do all it can to help people become all that they can in Christ, by helping, serving and strengthening our churches. VCUKI believes this can only be achieved through the building and sustaining of strong relationships among the churches, based on love, openness and trust.

c. In meeting our objectives, we adhere to the following principles:

i) Exercising spiritual authority and accountability - Affiliated Churches have chosen to be part of the Vineyard family and, as such, carry its name. This relationship is one of spiritual respect and submission. VCUKI is where churches have found a leadership that they can trust and willingly want to submit to. VCUKI provides vision, encouragement, training, oversight, care, and, when necessary, correction.

ii) Self-governing legally – Affiliated Churches manage their own affairs, are financially independent and employ their own staff and leadership teams.

iii) Our organisation's structure is based around supporting and empowering our affiliated churches and Licensed Senior Pastors to extend the Kingdom of God in their communities and beyond.

iv) VCUKI provides vision, training, resources and guidance to those on the front lines of Kingdom ministry in the UK and Ireland.

1 Objectives and Activities (Continued)

d. Strategies for achieving objectives:

i) Church Planting
During the period of these accounts the number of Vineyard Churches stands at 120 (2022 – 121) with 28 (2022 - 28) satellite churches.

ii) Coaching
The coaching program continued this year, the aim is for each new Church Planter and existing Senior Pastor to have a coach to aid and assist them in the journey of planting or running a church. We have a number of certified coaches as well as a number of people who are on the training programme. This allows the true empowerment of leaders to be all God has made them to be, whilst also building a healthy, dynamic, life-giving church culture and a healthy balance between being and doing, a vital challenge, as we look after our leaders.

iii) Events
For the furtherance of religious education of the wider Church, several national events were held throughout the year as follows

(1) Vineyard National Gathering in April. The event was held in person over two days, held twice at the beginning of the week and at the end of the week, total attendees over both events were 1,735 (2022 – 1,484). Teaching came from Jordan Seng, Charles Montgomery, Ed Stetzer, John and Debby Wright and Eleanor Mumford.

(2) National Worship Retreat, held in June for a time of connection, teaching, ministry and worship 361 delegates attended the retreat (2022 - 191 in England and 74 in Ireland).

(3) The Dreaming the Impossible youth festival met for in person in August at the Staffordshire Showground for 5 days, 3,212 young people and youth leaders gathered, with a further 632 people on teams to make the event run (2022 – 2,419 young people and a further 371 on teams). The event for all who were there was a resounding success.

(4) The Cause to Live for Conference held in November, aimed at the 18-30's for a time of encouragement, envisioning and equipping for, the cause of Jesus Christ. 942 attended including team (2022 - 835).

(5) During the first four months of the year Steve Nicholson, retired senior pastor of the Evanston Vineyard led several local events around the country called, 'Equip & Ignite', training our churches in Kingdom ministry and the power of the Holy Spirit, as well as four region-based conferences called 'Leaning In, Leaning out'.

iv) Resourcing
VCUKI provides Licensed Senior Pastors and Affiliated Churches free access to the Vineyard Stack resource website. The Stack hosts a wide variety of in-depth guidance and template documents to resource leaders and their churches in their ministries.

v) Vineyard Training and Ministry Pathway

(1) The Vineyard Ministry Pathway is a leadership development strategy, designed to assist with leaders' journeys towards vocational ministry in the Vineyard. It aims to help leaders from any context to receive the training and support they need to step into their calling to ministry. It takes leaders of all ages and stages and prepares them for vocational ministry through tailored training and equipping programmes. The pathway has multiple stages, ranging from a modular leadership training course run through individual Vineyard churches in the UK and Ireland, called Vineyard Essentials; to a year-long intensive part-time Leadership College programme for those aiming to step into vocational ministry or

1 Objectives and Activities (continued)

church planting. Following on from the huge success of the Leadership College in the first year, the College took on 71 new students for the academic year 2023/24 (2022 – 83) students spread over four campuses.

(2) The Vineyard Training Platform is a digital platform used to provide training resources to the movement. This platform brings together the best training in a variety of ministry areas that people can access whenever they need and on any device. A number of modules have been created to aid theological education in the Vineyard, covering such topics as: An introduction to Theology, Hermeneutics, The Story of the Kingdom, The Pentateuch, and much more.

vi) Areas

The primary work of the movement is carried out though local churches, these are grouped together geographically into areas, typically with 10-12 churches per area. Different activities have been carried out in different areas, but the main activities include:

(1) Relationship building – encouraging networking, co-operation, and encouragement amongst the church leaders within the area, investing time in Senior Pastors and worship leaders and looking at potential church planters and church growth.

(2) Teaching and Training - facilitated by Area Days, Leadership Essentials Course Centres based around the country, trustee training and the Vineyard 'Stack' resource website.

(3) Pastoral Support – Area Leaders spend time supporting Senior Pastors which includes assisting with difficult local issues that arise and general mentoring.

vii) Regions

Each region has a cluster of churches grouped together by area. The pastoral support and care for those churches is facilitated by an Area Leader, Coach, Spiritual Director, and Pastoral Mentors. These Area Leaders work together with their Regional Leader to provide leadership, vision, and encouragement. The six Regional Leaders all report to the Vineyard National Leadership Team (VLT) which enables the national strategy and its local implementation to be disseminated quickly.

viii) Trademarks

To protect the reputation of all Vineyard churches, VCUKI owns and controls several registered trademarks and devices associated with the word 'VINEYARD' when used in the provision of religious activities in the UK and Ireland. The marks are licensed to those who have been authorised to minster in the Vineyard name and the use of the marks is governed by the Charities by-laws. The trademarks and by-laws together form a fundamental part of our governance and oversight structures.

ix) Ministry Networks

(1) Church Planting (Vineyard Multiply) – continues to be a high priority for the Vineyard Movement. Multiply Vineyard is about inspiring and equipping Kingdom people to launch Kingdom communities. Vineyard Multiply is led by James Rankine.

(2) Youth Network - We're passionate about seeing a generation of young people meet Jesus and fearlessly follow him. It's in Jesus that we find purpose, hope, freedom and a secure identity rooted in him. Then we Dream The Impossible. The Vineyard Churches Youth network is coordinated by the Dreaming The Impossible (DTI) team ld by Susie Aldridge.

(3) Worship - Our mission is to train worship leaders, equip the church and to capture the songs that emerge from within our movement. The Worship Ministry Network is led by Jon Solway.

1 Objectives and Activities (continued)

(4) International Missions – we estimate that half of the Vineyard Churches in the UK and Ireland are actively involved in supporting overseas mission. They support church planting efforts, ministry to the poor and advancing social justice to those around the world. This is led by Nick Sutton from Coventry Vineyard.

x) Safeguarding

VCUKI takes the safeguarding of children, young people, and adults very seriously. As a family of churches, we have a duty to promote the welfare of children, young people, and adults. We believe that we should work together to prevent abuse from occurring and that we should seek to protect those that are at risk of being abused and respond well to those that have been abused. The welfare of children, young people and adults at risk is always paramount and should take precedence over all other considerations. VCUKI has a National Safeguarding Team. We have a dedicated national safeguarding team working in partnership with local Vineyard churches across all our locations to help provide a safe environment in which children and adults can develop physically, intellectually, and spiritually.

xi) VCUKI Grant giving policy and philosophy

Often the primary work of the charity is carried out through some of our specific local churches, as they are commonly in direct contact with our target group. Additionally, they have existing skills and resources on which we may "piggyback". Thus, by giving them grants, to cover their marginal costs for these tasks, we are able to fulfil our objects in a highly efficient and focussed manner without having to carry extra overhead. We make grants to them in the context of specific objectives and tasks which help us to achieve the charity's overall objectives, namely:

(1) Firstly, within the UK and Ireland to assist in pastoral oversight of individual churches by means of area and regional leaders.
(2) Secondly, to assist in the training and resourcing of member churches via means of theological training and other leadership training.
(3) Thirdly, to assist in the planting of new churches within the UK and Ireland.
(4) Fourthly, to assist in the development of theological knowledge within the UK and internationally.
(5) Fifthly, to assist the global Vineyard Movement to train and equip leaders to advance the Christian faith through missions in the UK and overseas.

It is further understood that on the receipt and expenditure of the grants these churches will, annually, account for the expenditure as well as describe the nature and details of the activities they have undertaken in helping us fulfil our objectives.

xii) Plans for the Future

The movement's focus continues to be:

(1) To enrol new students onto the Leadership College to start the new course in September.
(2) Vineyard Theological Training - to equip leaders and potential leaders in their gifting, focusing on three main areas of leadership training: spiritual formation, hands-on experience for ministry and biblical training.
(3) To use the strategic reserves in developing and growing Vineyard Churches five priorities in the UK see paragraph 2a(3).
(4) Run a number of national events, including:
    (a) Vineyard National Gathering in April 2024.
    (b) Soul Care senior Pastors retreat in June 2024.
    (c) Dreaming the Impossible Conference in August 2024.
    (d) Cause to Live For Conference in November 2024.

1 Objectives and Activities (continued)

(5) To develop new Ministry Networks in support of the charity's objects.

2. Financial Review

Trustees believe that the internal financial controls conform to guidelines issued by the Charity Commission and the Fundraising Regulator.

The principal stream of income of the charity continues to consist of regular contributions from local Vineyard churches. These are supplemented by one-off gifts to initiate new projects.

During this period major grants were made totalling £208,168 (2022 – £209,906), a detailed breakdown is included in note 7 to the accounts.

Total incoming resources for the period amounted to £2,709,941 (2022 - £1,935,420), all applied for general purposes, except for that given at various conferences and restricted to that offering.

Total resources expended for the period amounted to £2,334,539 (2022 - £2,033,285).

Leaving reserves at the year-end of £1,244,416 (2022 - £869,014).

a. Reserves policy

In line with Charity Commission guidance, the Trustees have reviewed their policy on the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) and find the charity should have:

i) Operating Reserves equivalent to 4 months of core expenditure in the current year. At present the free liquid reserves are £421,562 which represents 4.0 months of expenditure at 2022 levels.
ii) Designated Funds – Fixed Assets, this represents resources in the charity's fixed assets. The fund is therefore not readily available for other purposes.
iii) Strategic Reserves are unrestricted funds over and above those needed for operating reserves and designated reserves to be used for strategic developments as identified by the Trustees for the five key strategies of the movement: church health and growth, developing tomorrow's leaders, worship, Kingdom impact and church planting.

Each of these has been running for the past five years and it is assumed that these are now part of normal activities and are covered by income from affiliated Vineyard churches. However new initiatives may well come up and these will be paid for from Strategic Reserves.

b. Investment policy

In the current investment climate, our policy has been to hold reserves on deposit at the highest rate of interest that can be earned safely and ethically.

The trustees, having considered the charity's reserves and bank balances in light of current global events, have a reasonable expectation that the charity has adequate resources to continue in operational existence for a period of 12 months from the date of approval of these financial statements and therefore have prepared the financial statements on a going concern basis.

3. Structure, Governance and Management

VCUKI is a company limited by the guarantee of its members and is also registered as a charity in England and Wales (No 1099748) and in Scotland (No SCO41285). The Articles of Association (last amended on 25 February 2020) of the charity act as its governing document.

The key groups are shown below. In the case of the first two, their members are listed on page 9.

3 Structure, Governance and Management (continued)

a. Trustees

The Trustees' role is to oversee the financial affairs of VCUKI, to consider and manage risk, and to ensure compliance with legislation and regulations.

The Trustees also form the board of directors of the company, and they meet in person at least 3 times per year with intervening Zoom calls. They are appointed by the board who regularly assess the skills and expertise required for the effective and efficient management of the charity and its assets. The group consults widely with experts about emerging issues affecting VCUKI.

The Trustees have given due consideration to Charity Commission published guidance on the operations of the Public Benefit requirement.

i) The process of selection and induction of Trustees:
Our Trustees would typically be practising Christians who are either church leaders or professionals of some standing and repute. Ideally, they would have become familiar with the workings and business of VCUKI through being a church pastor or voluntary leader within a local Vineyard church. They would also be checked to see that they are in good standing and are not disqualified from serving as a trustee according to automatic disqualification rules under the Charities (Protection and Social Investment) Act 2016. Being a charity with care and oversight for children, trustees are also required to have an enhanced level criminal record certificate for a child workforce without a barring list check.

ii) Induction process – all new Directors / Trustees are supplied with the following;
(1) Recent financial accounts
(2) Overview of the business
(3) Articles and Memorandum of Association
(4) Staff handbook;
(5) Health and safety / risk assessments;
(6) Induction and orientation covering the practical aspects of the charity's objectives.

The charity provides Trustee and Director Insurance cover to the amount of £1 million.

b. Vineyard Leadership Team

The Vineyard Leadership Team (hereafter "VLT") is responsible for the day-to-day governance, leadership and strategy of VCUKI which they execute in conjunction with the Trustees. The VLT consists of 10 people. They meet physically at least four times per year and also have conference calls at other times as needed. They focus particularly on the areas of church development and church planting.

c. Area Leaders

The UK and Ireland are divided into 12 'Areas'. Area Leaders coordinate and support churches in their areas: East Anglia, Essex and Kent, Ireland, London, Midlands, Northeast and Yorkshire, North West, Scotland, South Central, South Coast, South West, West Country and Wales.

d. Regional Leaders

The VLT and the Trustees have clustered the 'Areas' together into six 'Regions', as follows: Ireland, London & Southeast, Midlands and East, North, Scotland, South & Wales. All Regions are overseen by a Regional Leader.

The Areas and Regions help to facilitate clear lines of connection and communication between the local church and the VLT.

3 *Structure, Governance and Management (continued)*

e. Risk Management

A formal risk management procedure is followed to assess business risks and implement risk management strategies. Major strategic, operational and financial risks to which VCUKI may be exposed have been identified and prioritised in terms of potential impact and likelihood of occurrence. Systems have been established to mitigate those risks. The action plan is reviewed annually as required to ensure its validity. As part of this process, the Trustees have reviewed the risk to the reputation and image of VCUKI, and a comprehensive process has been established to mitigate the risks we face in this area.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

i) An annual budget approved by the Trustees.
ii) Regular consideration by the Trustees of financial reports.
iii) Delegation of authority and segregation of duties.
iv) Identification and management of risks.

Fundraising Regulator – Vineyard Churches UK & Ireland is registered with the Fundraising Regulator. We are committed to ensuring that our fundraising remains legal, open honest and respectful and will abide by the Fundraising Code of Practice.

VCUKI's fundraising happens generally twice a year at our National Leaders Gathering and Dreaming The Impossible national youth conference, an announcement is made from the front of stage, usually by senior leadership representatives, detailing what VCUKI is fundraising for. This is generally for other charities with similar aims and ethos to Vineyard Churches UK & Ireland, however sometimes the fundraising maybe used for internal projects. Other promotional means include details on the giving page on the conference websites and in the event brochures.

The donors can either donate by logging into the Vineyard Churches UK Ireland giving page to pay by credit/ debit card or make a direct to transfer to the bank account. Baskets will be sent round the auditorium for cheques and cash to be donated, though this forms a very small proportion of the total given.

No one is coerced into giving and it is a purely free choice of the individual whether they wish to donate.

There were no compliance issues with a scheme or fundraising standard.

There have been no complaints concerning fundraising by Vineyard Churches UK & Ireland.

The setting of pay and remuneration for key management personnel is arrived at by looking at equivalent roles in the local community such as the education sector and the charitable sector, a cost of living rise is given based on the Office for National Statistics average earnings report in December to start from the following financial year, the board approves the budget for the year including the increase in salaries and pension contributions.

4. Reference and Administrative Details

National Directors	John and Debby Wright
Vineyard Leadership Team	
Jeremy Cook	York Vineyard
Mark Crosby	Vineyard Cardiff (West)
Chuck & Taryn Freeland	Catalyst Vineyard
Andrew & Rosie McNeil	Birmingham Vineyard
James Rankine	Vineyard Cardiff
Andrew Smith	Belfast Vineyard
John & Debby Wright	Trent Vineyard
Trustees	
Robert Byk	
Jeremy Cook (Chairman)	
Alareen Farrell	Appointed 23rd June 2023
Kim Hurst	Resigned 23rd June 2023
Clive Sillito	
John Wright	
Company Secretary	
Thomas Bell	
Registered Name	Vineyard Churches UK and Ireland
Working Name	Vineyard Churches
Principal and Registered Office	Unit 8, K3 Business Park 200 Clough Road Hull HU5 1SW
Bankers	Bank of Scotland 33 Old Broad Street London BX2 1LB HSBC 3-4 Jameson Street Hull HU1 3JX

4 Reference and Administrative Details (continued)

Auditors	Smailes Goldie Chartered Accountants Regent's Court Princess Street Hull HU2 8BA
Insurers	CaSE Insurance for Charities Manor House 1 The Crescent Leatherhead Surrey KT22 8DH
Independent Financial Adviser	Solomon's The Old Bakery 2D Edna Road Raynes Park London SW20 8BT
Registration Number	Charity England & Wales 1099748 Charity Scotland SC041285 Company 04839046
Country of Incorporation	England and Wales
Data Controller	Z8211138

5. Statement of Trustees' responsibilities

The trustees (who are also directors of Vineyard Churches UK & Ireland for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

5 Statement of Trustees' responsibilities (continued)

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and:
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The auditors, Smailes Goldie Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared taking advantage of the small companies exemption under the Companies Act 2006.

By order of the Trustees



C Sillito
Trustee

10 June 2024

Vineyard Churches UK and Ireland

Independent Auditors' Report
To the trustees and members of Vineyard Churches UK and Ireland

We have audited the financial statements of Vineyard Churches UK & Ireland (the 'charitable company') for the year ended 31st December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10 and 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Independent Auditors' Report
To the trustees and members of Vineyard Churches UK and Ireland

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011, Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation. An understanding of these laws and regulations and the extent of compliance was obtained through discussion with management and inspecting legal and regulatory correspondence

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
-performed analytical procedures to identify any unusual or unexpected relationships;
-tested journal entries to identify unusual transactions;
-assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
-investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
-agreeing financial statement disclosures to underlying supporting documentation;
-reading the minutes of meetings of those charged with governance;
-enquiring of management as to actual and potential litigation and claims; and
-reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Vineyard Churches UK and Ireland

Independent Auditors' Report
To the trustees and members of Vineyard Churches UK and Ireland

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Bramall BSc FCA (Senior Statuary Auditor)
for and on behalf of Smailes Goldie
Chartered Accountants and Statutory Auditors
Stephen Bramall is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.
Regent's Court
Princess Street
Hull
HU2 8BA

10 June 2024

Vineyard Churches UK and Ireland

Statement of Financial Activities
Including Income and Expenditure Account
For the year ended 31 December 2023

	Note	Restricted funds	Unrestricted funds	2023 Total £	2022 Total £
Income and endowments from:					
Income from donations	2	746,887	1,050,321	1,797,208	1,376,935
Income from charitable activities	3	-	865,312	865,312	546,710
Income from other trading activities		9,574	-	9,574	4,255
Investment income	4	-	14,737	14,737	2,330
Other income	5	-	23,110	23,110	5,190
Total Income		756,461	1,953,480	2,709,941	1,935,420
Expenditure on:					
Charitable activities					
Leadership		356,925	1,105,202	1,462,127	1,212,245
Church planting & development		-	872,412	872,412	821,040
Total	6	356,925	1,977,614	2,334,539	2,033,285
Net Income / (expenditure)		399,536	(24,134)	375,402	(97,865)
		399,536	(24,134)	375,402	(97,865)
Reconciliation of funds					
Fund balances at 1 January 2023	17	403,425	465,589	869,014	966,879
Fund balances at 31 December 2023		802,961	441,455	1,244,416	869,014

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All the company's activities are classed as continuing.

The notes form part of these financial statements

Vineyard Churches UK and Ireland
(Company Registration No. 4839046)
Balance Sheet
As at 31 December 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		19,893		14,236
			19,893		14,236
Current assets					
Stock		3,230		9,159	
Debtors	13	45,869		43,811	
Investments – cash deposits		614,351		607,392	
Cash at bank and in hand		798,154		387,300	
		1,461,604		1,047,662	
Creditors: amounts falling due within one year	14	(237,081)		(192,884)	
Net current assets			1,224,523		854,778
Net assets			1,244,416		869,014
Reserves					
Designated fixed asset funds	17		19,893		14,236
Restricted funds	17		802,961		403,425
Unrestricted funds	17		421,562		451,353
			1,244,416		869,014

These accounts have been prepared in accordance with the provisions applicable to entities subject to the small entities regime.
The accounts were issued, authorised and approved by the Board on 10 June 2024 and signed on its behalf by:

C Sillito
Trustee

The notes form part of these financial statements

Vineyard Churches UK and Ireland
Statement of Cash Flows
For the year ended 31 December 2023

	Notes	2023 £	2022 £
Cash Flows from operating activities			
Net cash (used in) / provided by operating activities	19	419,272	(125,477)
Cash flows from investing activities:			
Dividends, interest and rents from investments		14,737	2,330
Purchase of property, plant and equipment		(16,196)	(13,816)
Purchase of Investments		(6,959)	(1,769)
Net Cash provided by investing activities		(8,418)	(13,255)
Change in cash and cash equivalents in the reporting period		410,854	(138,732)
Cash and cash equivalents at the beginning of the reporting period		387,300	526,032
Cash and cash equivalents at the end of the reporting period		798,154	387,300

Analysis of cash and cash equivalents

	2023 Total £	2022 Total £
Cash at Bank and in hand	798,154	387,300
Total cash and cash equivalents	798,154	387,300

The notes form part of these financial statements

Notes to the financial statements
For the year ended 31 December 2023

1. Accounting policies

1.1. Statement of compliance

Vineyard Churches UK and Ireland is a company limited by guarantee and registered as a charity in England/Wales. The address of the registered office is given in the charity information on page 9 of these financial statements. The nature of the charity's operations and principal activities are set out in the Report of the Trustees on pages 2 to 11.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The trustees, having considered the charity's reserves and bank balances, in light of current global events, have a reasonable expectation that the charity has adequate resources to continue in operational existence for a period of 12 months from the date of approval of these financial statements and therefore have prepared the financial statements on a going concern basis.

1.2. Funds accounting

Unrestricted funds are those which are not subject to any special restrictions, and they can be used as the Trustees decide in furtherance of the general objectives of the charity.

Restricted funds are those which are subject to special restrictions as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are part of unrestricted funds and are amounts the Trustees have set aside to cover particular expenditure. On 31 December 2023 the Trustees set up a designated fund to cover the net book value of tangible fixed assets.

1.3. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income received by way of donations and gifts is included in the Statement of Financial Activities on a receipts basis. Tax recoverable on gift aid donations is recognised in the same period as the gift to which it relates. Investment income is included when receivable. Income from charitable activities is recognised when the activity occurs. Income from other trading activities and other income is recognised when the Charity is entitled to the income and the amount can be reliably measured.

The value of services provided by volunteers has not been included in these accounts.

1 Accounting policies (continued)

1.4. Resources expended

Expenditure is recognised on an accruals basis where there is a legal or constructive obligation to make payments to a third party. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and service for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.5. Fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. The charitable company carries out annual impairment reviews where there is indication that the carrying amount of an asset may not be recoverable. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or revalued amount on a straight-line basis over their expected useful economic lives as follows:

Computers	- 50% per annum on written down value
Fixtures and fittings	- 25% per annum on written down value
Office equipment	- 25% per annum on written down value

1.6. Pensions

The charity makes contributions to The Peoples Pension, the Charities auto-enrolment pension scheme provider. Contributions are charged to the Statement of Financial Activities in the period to which they relate. Pension costs are allocated to the activity in which associated staff costs have been attributed.

1.7. Financial instruments

The Charity has adopted section 11 of FRS 102 in respect of financial instruments. Short term debtors are measured at transaction price, less any impairment. Short term creditors are measured at transaction price.

1.8. Investments

Current asset investments comprise term bank deposits realisable within 12 months and which are held to generate investment income. Fixed asset investment comprises bank deposits with a maturity date greater than 12 months from the balance sheet date and which are held to generate interest income.

2. Income from donations

	2023 Total	2022 Total
	£	£
Donations from member churches	1,050,321	886,542
Individual giving (restricted)	746,887	490,393
	1,797,208	1,376,935

Included within donations from member churches above is £11,788 (2022 - £15,145) receivable from outside the United Kingdom.

3. Income from charitable activities

	2023 Total £	2022 Total £
Conference income	755,075	498,813
Leadership college	110,237	47,897
	865,312	546,710

4. Investment income

	2023 Total £	2022 Total £
Interest receivable	14,737	2,330

5. Other income

	2023 Total £	2022 Total £
Other	23,110	5,190
Trading activities	9,574	4,255
	32,684	9,445

6. Total expended on charitable activities

	Basis of allocation	Church planting & development £	Leadership £	2023 Total £	2022 Total £
Costs directly allocated to activities					
Grants and gifts (see note 7)	Direct	70,524	137,644	208,168	209,906
Other direct costs	Direct	136,668	879,788	1,016,456	841,206
Staff costs	Time	-	229,598	229,598	203,165
		207,192	1,247,030	1,454,222	1,254,277
Support costs allocated to activities					
Staff costs	Time	590,661	129,714	720,375	659,660
Website and media costs	Usage	30,561	30,560	61,121	55,365
Other support costs	Usage	9,301	20,126	29,427	21,476
Governance (see note 8)	Usage	34,697	34,697	69,394	42,507
		665,220	215,097	880,317	779,008
		872,412	1,462,127	2,334,539	2,033,285

7. Grants

Grants and gifts made during the period were as follows:

	Church Planting & Development	Leadership	2023 Total	2022 Total
	£	£	£	£
Restricted Funds				
Open Doors	-	-	-	13,014
EFGA Limitless	-	-	-	34,126
VCC of Evanston	-	-	-	5,253
Vineyard Music Brazil	-	-	-	6,006
CH Vineyard Ukraine	-	5,084	5,084	-
Family of Christ	-	48,775	48,775	-
Fuller Seminary	-	1,435	1,435	-
Garden Vineyard	-	2,000	2,000	-
Logos Global Vision	-	5,017	5,017	-
Tear Fund	-	7,039	7,039	-
Westminster Theogical College	-	17,187	17,187	-
Vinogradnik		7,517	7,517	19,032
	-	94,054	94,054	77,431
Individuals	-	1,166	1,166	6,000
Total Restricted Funds	-	95,220	95,220	83,431

7 *Grants (continued)*

	Church Planting & Development	Leadership	2023 Total	2022 Total
	£	£	£	£
Unrestricted Funds				
VCF Belfast	9,000	11,983	20,983	9,000
VCF Central Northampton	-	-	-	5,500
VCF Farnham	4,300	-	4,300	1,450
VCF Gateway Norwich	-	-	-	1,461
VCF Leeds	-	-	-	4,072
VCF Melton	750	-	750	1,189
VCF Plymouth	1,300	-	1,300	1,450
VCF Riverside	15,400	-	15,400	16,500
VCF Severn	1,300	-	1,300	1,450
VCF West Suffolk	-	-	-	1,500
VCF Vineyard 53	-	-	-	1,000
VCF Winchester	13,000	-	13,000	13,000
VGCT	-	17,731	17,731	19,189
City Church, Aberdeen	11,800	-	11,800	11,800
VCF Garden City	10,250	-	10,250	4,500
VCF Inverness	1,800	-	1,800	1,800
VCF Salisbury	1,300	-	1,300	1,450
VCF St Albans	-	-	-	15,000
VCF York	-	-	-	500
Ndola Vineyard Church, Zambia	-	429	429	10,634
Sustainable Faith	-	2,032	2,032	-
Love The One	-	5,000	5,000	-
Total Unrestricted Funds	70,200	37,175	107,375	122,445
Individuals	324	5,249	5,573	4,030
Total Funds	70,524	137,644	208,168	209,906
Number of Individuals	2	75	77	61

8. Governance costs

	2023 £	2022 £
Staff costs	5,862	5,550
Auditors' fees - audit	7,074	6,288
Meeting costs	17,029	13,621
Legal & professional	39,371	16,998
Other	58	50
	69,394	42,507

9. Taxation

Vineyard Churches UK & Ireland is a registered charity and is accordingly exempt from taxation on its charitable activities.

10. Net movement in funds

	2023 £	2022 £
Net movement in funds is arrived at after charging/(crediting):		
Auditors remuneration - audit	7,074	6,288
Depreciation	10,539	6,605

11. Staff costs

	2023 £	2022 £
Staff costs were made up of:		
Wages and salaries	552,151	469,421
Social security costs	41,993	39,964
Pension costs	25,832	22,877
Staff costs charged from other organisations	320,368	326,728
Other staff costs	15,490	9,385
Total	955,834	868,375

	Number	Number
The average number of staff employed by the charity during the period was:		
	25	24.0

Key management compensation

Key management includes the Trustees and members of senior management. The compensation paid and payable to key management for employee services is shown below:

	2023 £	2022 £
Wages and salaries	219,388	194,772
Pension costs	10,210	8,393
Total	229,598	203,165

The charity is recharged costs from a number of Vineyard member churches and other related charities in relation to time spent on VCUKI matters.

No employee received emoluments for taxation purposes over £60,000 in either the current or preceding year.

£1,931 (2022 - £1,788) was paid to 3 Trustees (2022 - 3) in respect of travel and subsistence and other costs.

CJ Wright, one of the charity's trustees, received renumeration totalling £55,107 (2022 – £47,119) for his services as National Director of VCUKI. The charity also paid pension contributions totalling £5,511 (2022 - £4,712), to his pension plan and Death in Service and Income Protection premiums via the charity's life assurance policy, administered through UNUM, as per his employment contract.

The charity's Memorandum and Articles of Association, as approved by the Charity Commission, provides the legal authority under which the payments were made.

12. Tangible fixed assets

	Computers	Office Equipment	Fixture Fittings	Total
	£	£	£	£
Cost or valuation				
As at 1st January 2023	26,198	1,134	1,498	28,830
Additions	12,131	4,065	-	16,196
Disposals	-	-	-	-
Adjustment	-	-	-	-
As at 31st December 2023	38,329	5,199	1,498	45,026
Depreciation				
As at 1st January 2023	13,826	331	437	14,594
Charge for period	9,780	384	375	10,539
Eliminated on disposal	-	-	-	-
Adjustment	-	-		-
As at 31st December 2023	23,606	715	812	25,133
Net Book Value				
As at 31st December 2023	**14,723**	**4,484**	**686**	**19,893**
As at 31st December 2022	12,372	803	1,061	14,236

13. Debtors

	2023 £	2022 £
Trade debtors	2,236	1,023
Prepayments	38,251	39,458
Other debtors	5,382	3,330
	45,869	43,811

14. Creditors – Amounts falling due within one year

	2023 £	2022 £
Social security and other taxation	12,247	10,269
Accruals	32,544	12,028
Accruals - Grants	15,645	15,645
Deferred income	176,645	154,942
	237,081	192,884

Deferred income relates to conference fees received in advance.

15. Analysis of net assets between funds

	Fixed assets £	Current assets £	Current liabilities £	Total funds £
Designated funds	19,893	-	-	19,893
Restricted funds	-	802,961	-	802,961
Unrestricted funds	-	658,643	(237,081)	421,562
	19,893	1,461,604	(237,081)	1,244,416

16. Commitments under operating leases

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Expiry date:		
Less than one year	25,416	25,416
Between two and five years	26,880	38,856
Total	52,296	64,272

17. Funds

	Balances as at 1 January 2023	Incoming resources	Resources expended	Transfer between funds	Balances as at 31 December 2023
	£	£	£	£	£
Unrestricted fund	451,353	1,937,284	(1,967,075)	-	421,562
National Leaders Conference	241,039	681,138	(271,491)	-	650,686
Church Planting	5,329	64,772	(2,000)	-	68,101
Other Conferences	231	7,649	(7,589)	-	291
Special Offering	156,826	2,902	(75,845)	-	83,883
Restricted fund	403,425	756,461	(356,925)	-	802,961
Designated Fixed Asset Fund	14,236	16,196	(10,539)	-	19,893
Total funds	869,014	2,709,941	(2,334,539)	-	1,244,416

The designated fixed asset fund represents the net book value of fixed assets at the year end. Depreciation costs in relation to the fixed assets are recognised in the designated fund.

Restricted funds have arisen because restrictions have been placed on incoming resources as follows:

National Leaders Conference – Donations received to be used for DTI. VCUKI continues to take on the significant commitment to invest in our young people both within the Vineyard movement and those denominations, networks and streams that would like to join us, this is on-going. During the year donations continue to be received for the Leadership College/ Pathway initiative.

17 *Funds (continued)*

Church Planting - a legacy was received from a sister of a former Vineyard Pastor and restricted to church planting and especially in the SW Region. Additional donations have been received from an individual who has restricted the income.

Other Conferences – donations that were received during the DTI summer event in 2023 were entirely given away to Tear Fund, to support their toilet twinning program helping to provide clean water and sanitation around the world.

Special Offering – following the start of the war in Ukraine in February 2022, several churches in the UK wanted to support Vineyard churches in the Ukraine. There are three Ukrainian Vineyard churches – Lviv, Kremenchug and Kyiv. Donations have been received for the purpose of immediate humanitarian relief and post-war reconstruction projects.

18. Related Parties

VCUKI objectives and activities include the provision of support and other services to Vineyard church leaders and pastors and to the affiliated Vineyard churches that they lead. These Vineyard churches are usually established as independent charities but have common charitable objectives. Several of the the charity's Trustees and leadership team are drawn from the senior pastors and members of these Churches. Members' donations disclosed in note 2 include donations received from such member churches.

Vineyard Music (UK) Limited is a related party due to common trustees between the two charities. During the year Vineyard Music (UK) Limited recharged the charity for expenses totalling £4,296 (2022 - £11,878). During the year Vineyard Music (UK) Ltd was refunded a total of £120 (2022 - £4,732) for the expenses due to VCUKI.

Trent Vineyard is a related party due to common trustees between the two charities. During the year Trent Vineyard recharged the charity for staff time and expenses totalling £47,306 (2022 - £39,384). £30,960 (2022 - £62,355) was transferred to Trent Vineyard for costs incurred by in hosting VCUKI events and other recharges totalling £11,184 (2022 - £10,582).

Riverside Vineyard is a related party due to common a trustee, for half the year, between the two charities. During the year Riverside Vineyard recharged the charity for staff time and expenses totalling £1,780 (2022 – £9,044). Also during the year the charity made a grant to the charity of £7,700 (2022 - £16,500) in the capacity of the senior pastors as regional and area leaders.

South West London Vineyard is a related party due to a common trustee between the two charities. During the year South West London Vineyard donated as part of the by-laws a total of £30,191, together with an additional donation of £26,586 to the Vineyard Leaders Gathering 2023 Offering.

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

	Notes	2023 £	2022 £
Net (expenditure) / income for the reporting period (as per the Statement of Financial Activities)		375,402	(97,865)
Adjustments for:			
Depreciation charge	12	10,539	6,605
Loss on sale of fixed assets		-	-
Dividends, interest, and rents from investments	4	(14,737)	(2,330)
Decrease in stock		5,929	949
(Increase) / decrease in debtors		(2,058)	(6,670)
Increase/ (decrease) in creditors		44,197	(26,166)
Net Cash (used in) / provided by operating activities		419,272	(125,477)

VINEYARD CHURCHES UK AND IRELAND

England & Wales - Charity number 1099748

Accounts

Charity Registration No. 1099748

Company Registration No. 04839046 (England and Wales)

Charity Registration in Scotland SC041285

Vineyard Churches UK and Ireland

Trustees' Report and Accounts

For the year ended 31 December 2022

Vineyard Churches UK and Ireland

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Vineyard Churches UK and Ireland

Trustees' Report
For the year ended 31 December 2022

The Trustees submit herewith their Annual Report together with inspected financial statements for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

When planning the activities for the year, the Trustees have considered the Charity Commission guidance on the public benefit, and, the specific guidance on charities for the advancement of religion to provide public benefit.

1 Objectives and Activities

The primary object of the company is the advancement of the Christian faith including missionary activities in the United Kingdom and overseas and the planting of new churches. From these five key objectives can be drawn: To provide pastoral oversight, training and resourcing to the members and associate members of Vineyard Churches UK and Ireland (thereafter VCUKI) and to oversee the planting of new Vineyard congregations in the UK and Ireland and to support international missions.

We believe that these lead to the propagation of Christian beliefs, which bring hope and reason to those in need, spread ethical values to society as a whole and contribute to social action.

a. Public benefit
When planning the activities for the year, the Trustees have considered the Charity Commission guidance on public benefit, and in particular, the specific guidance on charities for the advancement of religion to provide public benefit.

b. Summary of Objectives
The Company is established to:
1. Provide oversight to the senior pastors of existing churches and facilitate the planting of new churches.
2. Bring together churches who hold common values and practices.
3. Do all it can to help people become all that they can in Christ, by helping, serving and strengthening our churches. VCUKI believes this can only be achieved through the building and sustaining of strong relationships among the churches, based on love, openness and trust.

c. In Meeting our Objectives, we adhere to five main values:
1. Exercising spiritual authority supported by minimal structural authority - our understanding is that authority resides in the spiritual and relational aspects of ministry as well as in the structure.
2. Self-governing legally – we want local churches to be free to express and govern themselves within the context of the values and theology of VCUKI.
3. Relationships are key amongst leaders who like to be together and work together and are key to maintaining a highly trust-based movement.
4. Our organisation's structure is built on people who, for as long as possible, continue to remain as Senior Pastors. By maintaining a system where those in church government are also on the front line of pastoral ministry, we hope to avoid losing the vision in the process of carrying it out.
5. The role of VCUKI is to support and encourage pastors and leaders and to provide resources to the movement.

1 Objectives and Activities (Continued)

d. Strategies for achieving objectives:

1. Church Planting
During the period of these accounts the number of Vineyard Churches stands at 121 (2021 – 127) with 28 (2021 – 20) satellite churches.

2. Coaching
The coaching initiative continued this year, the aim is for each new Church Planter and existing Senior Pastor to have a coach to aid and assist them in the journey of planting or running a church. We have a number of certified coaches as well as a number of people who are the training programme. This allows the true empowerment of leaders to be all God has made them to be, whilst also building a healthy, dynamic, life-giving church culture and a healthy balance between being and doing, a vital challenge, as we look after our leaders.

3. Events
For the furtherance of religious education of the wider Church, several national events were held throughout the year as follows:
   a. Vineyard National Gathering in April. The event was held in person over two days, held twice at the beginning of the week and at the end of the week, total attendees over both events were 1,484 (2021 – online 12,674 on average during the evening sessions, and 3,004 for the morning sessions, a further 32,846 views of the whole conference after the event. Teaching came from Steve Nicholson, John and Debby Wright, Archie Coates and Chuck and Taryn Freeland.
   b. National Worship Retreat, held in February in England and in March in Ireland for a time of connection, teaching, ministry and worship. 191 delegates attended the English retreat, and 74 delegates attended the Irish retreat (2021 – No events held, except for online training and connection with worship leaders and songwriters).
   c. The Dreaming the Impossible youth festival met for the first time in person in August at the based at the Staffordshire Showground for 5 days, 2419 young people and youth leaders gathered, with a further 371 people on teams to make the event run (2021 - 1,478 meet in person at Trent Vineyard Church spread over Event A and Event B). The event for all who were there was a resounding success.
   d. The Cause to Live for Conference held in November, aimed at the 18-30's for a time of encouragement, envisioning and equipping for, the cause of Jesus Christ. 835 attended including team (2021 – 701).

4. Vineyard Ministry Pathway
A major new initiative was launched at the Vineyard National Gathering in April by Chuck and Taryn Freeland. The Vineyard Ministry Pathway is a leadership development strategy, designed to assist with leaders' journeys towards vocational ministry in the Vineyard. It aims to help leaders from any context to receive the training and support they need to step into their calling to ministry. It takes leaders of all ages and stages and prepares them for vocational ministry through tailored training and equipping programmes. The pathway has multiple stages, ranging from a modular leadership training course run through individual Vineyard churches in the UK and Ireland, called Vineyard Essentials; to a year-long intensive part-time Leadership College programme for those aiming to step into vocational ministry or church planting. Set up in record time, the hope was for 25 students attending the Leadership College in the first year, the response was overwhelming with 83 students spread over four campuses starting the college in September.

1 Objectives and Activities (continued)

5. Areas
The primary work of the movement is carried out though local churches, these are grouped together geographically into areas, typically with 10-12 churches per area. Different activities have been carried out in different areas, but the main activities include:
   a. Relationship building – encouraging networking, co-operation and encouragement amongst the church leaders within the area, investing time in Senior Pastors and worship leaders and looking at potential church planters and church growth.
   b. Teaching and Training - facilitated by Area Days, Leadership Essentials Course Centres based around the country, trustee training and the Vineyard 'Stack' resource website.
   c. Pastoral Support – Area Leaders spend time supporting Senior Pastors which includes assisting with difficult local issues that arise and general mentoring.

6. Regions
Each region has a cluster of churches grouped together by area. The pastoral support and care for those churches is facilitated by an Area Leader, Coach, Spiritual Director and Pastoral Mentors. These Area Leaders work together with their Regional Leader to provide leadership, vision and encouragement. The five Regional Leaders all report to the Vineyard National Leadership Team (VLT) which enables the national strategy and its local implementation to be disseminated quickly.

7. Trademarks
Part of our role is to articulate what it means to be a local Vineyard Church and at the same time to protect the reputation of all Vineyard Churches in the UK and Ireland. One way we do this is by maintaining the Vineyard name and associate devices as registered trademarks and licensing these to accredited individuals who are planting churches.

8. Taskforces
   a. Church Planting – continues to be a high priority for the Vineyard Movement. Led by James Rankine from Cardiff Vineyard.
   b. International Missions – we estimate that half of the Vineyard Churches in the UK and Ireland are actively involved in supporting overseas mission. They support church planting efforts, ministry to the poor and advancing social justice to those around the world. This is led by Nick Sutton from Coventry Vineyard.

9. VCUKI Grant giving policy and philosophy
Often the primary work of the charity is carried out through some of our specific local churches, as they are commonly in direct contact with our target group. Additionally, they have existing skills and resources on which we may "piggyback". Thus, by giving them grants, to cover their marginal costs for these tasks, we are able to fulfil our objects in a highly efficient and focussed manner without having to carry extra overhead. We make grants to them in the context of specific objectives and tasks which help us to achieve the charity's overall objectives, namely:

   a. Firstly, within the UK and Ireland to assist in pastoral oversight of individual churches by means of area and regional leaders.
   b. Secondly, to assist in the training and resourcing of member churches via means of theological training and other leadership training.
   c. Thirdly, to assist in the planting of new churches within the UK and Ireland.
   d. Fourthly, to assist in the development of theological knowledge within the UK and internationally.

1 Objectives and Activities (continued)

e. Fifthly, to assist the global Vineyard Movement to train and equip leaders to advance the Christian faith through missions in the UK and overseas.

It is further understood that on the receipt and expenditure of the grants these churches will, annually, account for the expenditure as well as describe the nature and details of the activities they have undertaken in helping us fulfil our objectives.

10. Vineyard Training
This digital platform is used to provide training resources to the movement. This platform brings together the best training in a variety of ministry areas that people can access whenever they need and on any device. Partnering with the Vineyard Institute a number of modules have been created to aid theological education in the Vineyard, covering such topics as: Hermeneutics, The Story of the Kingdom, The Pentateuch and the 10 Core theological topics and many others.

11. Plans for the Future

The movement's focus continues to be:

a. To enrol new students onto the Leadership College to start the new course in September.
b. Vineyard Theological Training - to equip leaders and potential leaders in their gifting, focusing on three main areas of leadership training: spiritual formation, hands-on experience for ministry and biblical training.
c. To use the strategic reserves in developing and growing Vineyard Churches five priorities in the UK see paragraph 2a(3).
d. Run a number of national events, including:
   i) Vineyard National Gathering in April 2023.
   ii) Worship Leaders Retreat in England in June 2023 and one in Ireland.
   iii) Soul Care senior Pastors retreats in April to June 2023.
   iv) Dreaming the Impossible Conference in August 2023.
   v) Cause to Live For Conference in November 2023.

2 Financial Review

Trustees believe that the internal financial controls conform to guidelines issued by the Charity Commission and the Fundraising Regulator.

The principal stream of income of the charity continues to consist of regular contributions from local Vineyard Churches. These are supplemented by one-off gifts to initiate new projects.

During this period major grants were made totalling £209,906 (2021 – £260,824), a detailed breakdown is included in note 7 to the accounts.

Total incoming resources for the period amounted to £1,935,420 (2021 - £1,450,931), all applied for general purposes, except for that given at various conferences and restricted to that offering.

Total resources expended for the period amounted to £2,033,285 (2021 - £1,542,162).

Leaving reserves at the year-end of £869,014 (2021 - £966,879).

a. Reserves policy
In line with Charity Commission guidance, the Trustees have reviewed their policy on the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) and find the charity should have:

2 Financial Review (continued)

1. Operating Reserves equivalent to 4 months of core expenditure in the current year. At present the free liquid reserves are £451,353 which represents 4.0 months of expenditure at 2022 levels.
2. Designated Funds – Fixed Assets, this represents resources in the charity's fixed assets. The fund is therefore not readily available for other purposes.
3. Strategic Reserves are unrestricted funds over and above those needed for operating reserves and designated reserves to be used for strategic developments as identified by the Trustees for the five key strategies of the movement: Church health and growth, Developing tomorrow's leaders, Worship, Kingdom impact and Church planting.

Each of these has been running for the past four years and it is assumed that these are now part of the warp and weft of normal activities and are covered by income from the Vineyard Churches. However new initiatives may well come up and these will be paid for from Strategic Reserves.

b. Investment policy
In the current investment climate, our policy has been to hold reserves on deposit at the highest rate of interest that can be earned safely and ethically.

The trustees, having considered the charity's reserves and bank balances in light of current global events, have a reasonable expectation that the charity has adequate resources to continue in operational existence for a period of 12 months from the date of approval of these financial statements and therefore have a prepared the financial statements on a going concern basis.

3 Structure, Governance and Management

VCUKI is a company limited by the guarantee of its members and is also registered as a charity in England and Wales (No 1099748) and in Scotland (No SCO41285). The Articles of Association (last amended on 25 February 2020) of the charity act as its governing document.

The key groups are shown below. In the case of the first two, their members are listed on page 9.

a. Trustees

The Trustees' role is to oversee the financial affairs of VCUKI, to consider and manage risk, and to ensure compliance with legislation and regulations.

The Trustees also form the board of directors of the company, and they meet in person at least 3 times per year with intervening Zoom calls. They are appointed in conjunction with the Leadership Group on expertise and need, and in general are leaders or members of churches in the movement. The group consults widely with experts about emerging issues affecting VCUKI.

The Trustees have given due consideration to Charity Commission published guidance on the operations of the Public Benefit requirement.

The process of selection and induction of Trustees:

Our Trustees would typically be Christian and either church leaders or professionals of some standing and repute. Additionally, they would have become familiar with the workings and business of VCUKI through being a church

2 **Structure, Governance and Management (continued)**

pastor or voluntary leader within a local Vineyard church. They would also be checked to see that they are in good standing as follows:

They are not an undischarged bankrupt;

a. They have not been convicted of any offence involving dishonesty or deception;
b. They have no criminal record;
c. They are not banned by the Charity Commission in the UK;
d. They are not subject to a disqualification order under the Company Directors Disqualification Act 1986
e. nor to an order made under section 429 (2)(b) of the Insolvency Act 1986;
f. They have not been removed from being concerned in the management or control of anybody under Section 7 of the Law Reform (miscellaneous Provisions) (Scotland) Act 1990;
g. They have not been removed as a Trustee by the Charity Commission or the High Court.

Induction process – all new Directors / Trustees are supplied with the following;

a. Recent financial accounts;
b. Overview of the business;
c. Articles and Memorandum of Association;
d. Staff handbook;
e. Health and safety / risk assessments;
f. Induction talk and orientation covering the practical aspects of the charity's objectives.

The charity provides Trustee and Director Insurance cover to the amount of £1 million.

b. Vineyard Leadership Team

The Leadership Team is responsible for the day-to-day governance, leadership and strategy of VCUKI which they execute in conjunction with the Trustees. The Leadership Team consists of 12 people. They meet physically at least 4 times per year and also have conference calls at other times as needed. They focus particularly on the twin areas of church development and church planting.

c. Area Leaders

The UK and Ireland are divided into 12 areas. Area Leaders coordinate and support churches in their areas: East Anglia, Essex and Kent, Ireland, London, Midlands, Northeast and Yorkshire, North West, Scotland, South Central, South Coast, South West, West Country and Wales.

Regional Leadership and Regionalisation

The Leadership Team and the Trustees have clustered 'the areas' together into five regions, and are listed here: Ireland, London & Southeast, North/Midlands/East, Scotland, South & Wales where they still operate as areas but come under a Regional Leader. This allows primarily a clearer line of connection and communication between the local church and the Leadership Team.

3 Structure, Governance and Management (continued)

d. Risk Management

A formal risk management procedure is followed to assess business risks and implement risk management strategies. Major strategic, operational and financial risks to which VCUKI may be exposed have been identified and prioritised in terms of potential impact and likelihood of occurrence. Systems have been established to mitigate those risks. The action plan is reviewed annually as required to ensure its validity. As part of this process, the Trustees have reviewed the risk to the reputation and image of VCUKI, and a comprehensive process has been established to mitigate the risks we face in this area.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

a. An annual budget approved by the Trustees.
b. Regular consideration by the Trustees of financial reports.
c. Delegation of authority and segregation of duties.
d. Identification and management of risks.

Fundraising Regulator – Vineyard Churches UK & Ireland is registered with the Fundraising Regulator. We are committed to ensuring that our fundraising remains legal, open honest and respectful and will abide by the Fundraising Code of Practice.

Vineyard Churches UK & Ireland fundraising happens generally once a year at our National Leaders Conference, an announcement is made from the front of stage, usually by the National Directors, detailing what VCUKI is fundraising for. This is generally to other charities with similar aims and ethos to Vineyard Churches UK & Ireland, however sometimes the fundraising maybe used for internal projects. Other promotional means include details on the giving page on the conference website and in the event brochure.

The donors can either give by login into the Vineyard Churches UK Ireland giving page to pay by credit/ debit card or make a direct to transfer to the bank account. Baskets will be sent round the auditorium for cheques and cash to be donated, though this forms a very small proportion of the total given.

No one is coerced into giving and it is a purely free choice of the individual whether they wish to donate.

There were no compliance issues with a scheme or fundraising standard.

There have been no complaints concerning fundraising by Vineyard Churches UK & Ireland.

The setting of pay and remuneration for key management personnel is arrived at by looking at equivalent roles in the local community such as the education sector and the charitable sector, a cost of living rise is given based on the Office for National Statistics average earnings report in December to start from the following financial year, the board approves the budget for the year including the increase in salaries and pension contributions.

4 Reference and Administrative Details

National Directors	John and Debby Wright
Vineyard Leadership Team	
Jeremy Cook	York Vineyard
James & Jen Rankine	Cardiff Vineyard
Andrew & Harmony Smith	Belfast Vineyard
John & Debby Wright	Trent Vineyard
Andrew & Rosie McNeil	Birmingham Vineyard
Chuck & Taryn Freeland	Catalyst Vineyard
Mark Crosby	Vineyard Cardiff (West)
Trustees	
Jeremy Cook (Chairman)	
Kim Hurst	
Clive Sillito	
Robert Byk	
John Wright	
Alex Cook	Resigned (5 December 2022)
Thomas Bird	Resigned (3 January 2023)
Company Secretary	
Thomas Bell	
Registered Name	Vineyard Churches UK and Ireland
Working Name	Vineyard Churches
Principal and Registered Office	Unit 8, K3 Business Park 200 Clough Road Hull HU5 1SW
Bankers	Bank of Scotland 33 Old Broad Street London BX2 1LB
	HSBC 3-4 Jameson Street Hull HU1 3JX

4 Reference and Administrative Details (continued)

Auditors	Smailes Goldie Chartered Accountants Regent's Court Princess Street Hull HU2 8BA
Insurers	CaSE Insurance for Charities Manor House 1 The Crescent Leatherhead Surrey KT22 8DH
Independent Financial Adviser	Solomon's The Old Bakery 2D Edna Road Raynes Park London SW20 8BT
Registration Number	Charity England & Wales 1099748 Charity Scotland SC041285 Company 4839046
Country of Incorporation	England and Wales
Data Controller	Z8211138

5 Statement of Trustees' responsibilities

The trustees (who are also directors of Vineyard Churches UK & Ireland for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Trustees' Report (continued)
For the year ended 31 December 2022

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and:
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The auditors, Smailes Goldie Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared taking advantage of the small companies exemption under the Companies Act 2006.

By order of the Trustees



J Cook
Trustee

10 June 2023

Vineyard Churches UK and Ireland

Independent Auditors' Report
To the trustees and members of Vineyard Churches UK and Ireland

We have audited the financial statements of Vineyard Churches UK & Ireland (the 'charitable company') for the year ended 31st December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10 and 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011, Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation. An understanding of these laws and regulations and the extent of compliance was obtained through discussion with management and inspecting legal and regulatory correspondence

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
-performed analytical procedures to identify any unusual or unexpected relationships;
-tested journal entries to identify unusual transactions;
-assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
-investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
-agreeing financial statement disclosures to underlying supporting documentation;
-reading the minutes of meetings of those charged with governance;
-enquiring of management as to actual and potential litigation and claims; and
-reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Vineyard Churches UK and Ireland

Independent Auditors' Report
To the trustees and members of Vineyard Churches UK and Ireland

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Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Bramall BSc FCA (Senior Statuary Auditor)
for and on behalf of Smailes Goldie
Chartered Accountants and Statutory Auditors
Stephen Bramall is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.
Regent's Court
Princess Street
Hull
HU2 8BA

10 June 2023

Vineyard Churches UK and Ireland

Statement of Financial Activities
Including Income and Expenditure Account
For the year ended 31 December 2022

	Note	Restricted funds	Unrestricted funds	2022 Total £	2021 Total £
Income and endowments from:					
Income from donations	2	489,634	887,301	1,376,935	1,175,315
Income from charitable activities	3	-	546,710	546,710	266,078
Income from other trading activities		-	4,255	4,255	6,090
Investment income	4	-	2,330	2,330	2,151
Other income	5	-	5,190	5,190	1,297
Total Income		489,634	1,445,786	1,935,420	1,450,931
Expenditure on:					
Charitable activities					
Leadership		362,912	849,333	1,212,245	937,779
Church planting & development		-	821,040	821,040	604,383
Total	6	362,912	1,670,373	2,033,285	1,542,162
Net Income / (expenditure)		126,722	(224,587)	(97,865)	(91,231)
		126,722	(224,587)	(97,865)	(91,231)
Reconciliation of funds					
Fund balances at 1 January 2022	17	276,703	690,176	966,879	1,058,110
Fund balances at 31 December 2022		403,425	465,589	869,014	966,879

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All the company's activities are classed as continuing.

The notes form part of these financial statements

Vineyard Churches UK and Ireland
(Company Registration No. 4839046)
Balance Sheet
As at 31 December 2022

	Notes	2022		2022	
		£	£	£	£
Fixed assets					
Tangible assets	**12**		14,236		7,025
			14,236		7,025
Current assets					
Stock		9,159		10,108	
Debtors	**13**	43,811		37,141	
Investments – cash deposits		607,392		605,623	
Cash at bank and in hand		387,300		526,032	
		1,047,662		1,178,904	
Creditors: amounts falling due within one year	**14**	(192,884)		(219,050)	
Net current assets			854,778		959,854
Net assets			869,014		966,879
Reserves					
Designated fixed asset funds	**17**		14,236		7,025
Restricted funds	**17**		403,425		276,703
Unrestricted funds	**17**		451,353		683,151
			869,014		966,879

These accounts have been prepared in accordance with the provisions applicable to entities subject to the small entities regime.
The accounts were issued, authorised and approved by the Board on 10 June 2023 and signed on its behalf by:

J Cook
Trustee



The notes form part of these financial statements

Vineyard Churches UK and Ireland

Statement of Cash Flows
For the year ended 31 December 2022

	Notes	2022 £	2021 £
Cash Flows from operating activities			
Net cash (used in) / provided by operating activities	19	(125,477)	(15,652)
Cash flows from investing activities:			
Dividends, interest and rents from investments		2,330	2,151
Purchase of property, plant and equipment		(13,816)	(4,685)
Purchase of Investments		(1,769)	(838)
Net Cash provided by investing activities		(13,255)	(3,372)
Change in cash and cash equivalents in the reporting period		(138,732)	(19,024)
Cash and cash equivalents at the beginning of the reporting period		526,032	545,056
Cash and cash equivalents at the end of the reporting period		387,300	526,032

Analysis of cash and cash equivalents

	2022 Total £	2021 Total £
Cash at Bank and in hand	387,300	526,032
Total cash and cash equivalents	387,300	526,032

The notes form part of these financial statements

1 Accounting policies

1.1 Statement of compliance

Vineyard Churches UK and Ireland is a company limited by guarantee and registered as a charity in England/Wales. The address of the registered office is given in the charity information on page 9 of these financial statements. The nature of the charity's operations and principal activities are set out in the Report of the Trustees on pages 2 to 11.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The trustees, having considered the charity's reserves and bank balances, in light of current global events, have a reasonable expectation that the charity has adequate resources to continue in operational existence for a period of 12 months from the date of approval of these financial statements and therefore have a prepared the financial statements on a going concern basis.

1.2 Funds accounting

Unrestricted funds are those which are not subject to any special restrictions and they can be used as the Trustees decide in furtherance of the general objectives of the charity.

Restricted funds are those which are subject to special restrictions as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are part of unrestricted funds and are amounts the Trustees have set aside to cover particular expenditure. At 31 December 2013 the Trustees set up a designated fund to cover the net book value of tangible fixed assets.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income received by way of donations and gifts is included in the Statement of Financial Activities on a receipts basis. Tax recoverable on gift aid donations is recognised in the same period as the gift to which it relates. Investment income is included when receivable. Income from charitable activities is recognised when the activity occurs. Income from other trading activities and other income is recognised when the Charity is entitled to the income and the amount can be reliably measured.

The value of services provided by volunteers has not been included in these accounts.

1 Accounting policies (continued)

1.4 Resources expended

Expenditure is recognised on an accruals basis where there is a legal or constructive obligation to make payments to a third party. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and service for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.5 Fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. The charitable company carries out annual impairment reviews where there is indication that the carrying amount of an asset may not be recoverable. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or revalued amount on a straight-line basis over their expected useful economic lives as follows:

Computers	- 50% per annum on written down value
Fixtures and fittings	- 25% per annum on written down value
Office equipment	- 25% per annum on written down value

1.6 Pensions

The charity makes contributions to The Peoples Pension, the Charities auto-enrolment pension scheme provider. Contributions are charged to the Statement of Financial Activities in the period to which they relate. Pension costs are allocated to the activity in which associated staff costs have been attributed.

1.7 Financial instruments

The Charity has adopted section 11 of FRS 102 in respect of financial instruments. Short term debtors are measured at transaction price, less any impairment. Short term creditors are measured at transaction price.

1.8 Investments

Current asset investments comprise term bank deposits realisable within 12 months and which are held to generate investment income. Fixed asset investment comprises bank deposits with a maturity date greater than 12 months from the balance sheet date and which are held to generate interest income.

2 Income from donations

	2022 Total	2021 Total
	£	£
Donations from member churches	886,542	959,450
Individual giving	490,393	215,865
	1,376,935	1,175,315

Included within donations from member churches above is £15,145 (2021 - £NIL) receivable from outside the United Kingdom.

Included within individual giving is £490,392 (2021- £215,865) which is restricted income.

3 Income from charitable activities

	2022 Total £	2021 Total £
Conference income	498,813	266,078
Leadership college	47,897	-
	546,710	266,078

4 Investment income

	2022 Total £	2021 Total £
Interest receivable	2,330	2,151

5 Other income

	2022 Total £	2021 Total £
Other	5,190	1,297
Trading activities	4,255	6,090
	9,445	7,387

6 Total expended on charitable activities

	Basis of allocation	Church planting & development £	Leadership £	2022 Total £	2021 Total £
Costs directly allocated to activities					
Grants and gifts (see note 7)	Direct	78,506	131,400	209,906	260,824
Other direct costs	Direct	152,043	689,163	841,206	494,773
Staff costs	Time	-	203,165	203,165	159,647
		230,549	1,023,728	1,254,277	915,244
Support costs allocated to activities					
Staff costs	Time	534,995	124,665	659,660	540,022
Website and media costs	Usage	27,682	27,683	55,365	42,892
Other support costs	Usage	6,561	14,915	21,476	13,577
Governance (see note 8)	Usage	21,253	21,254	42,507	30,427
		590,491	188,517	779,008	626,918
		821,040	1,212,245	2,033,285	1,542,162

7 Grants

Grants and gifts made during the period were as follows:

	Church Planting & Development	Leadership	2022 Total	2021 Total
	£	£	£	£
Restricted Funds				
New Frontiers International	-	-	-	50,000
Jesus House Ltd	-	-	-	50,000
dB Studios	-	-	-	2,000
Open Doors	-	13,014	13,014	5,879
EFGA Limitless	-	34,126	34,126	-
VCC of Evanston	-	5,253	5,253	-
Vineyard Music Brazel	-	6,006	6,006	-
Vinogradnik	-	19,032	19,032	-
	-	77,431	77,431	107,879
Individuals	-	6,000	6,000	-
Total Restricted Funds	-	83,431	83,431	107,879

7 Grants (continued)

	Church Planting & Development £	Leadership £	2022 Total £	2021 Total £
Unrestricted Funds				
VCF Belfast	9,000	-	9,000	7,000
VCF Central Northampton	5,500	-	5,500	7,000
VCF Farnham	1,450	-	1,450	-
VCF Gateway Norwich	1,461	-	1,461	400
VCF Leeds	4,072	-	4,072	3,549
VCF Melton	1,189	-	1,189	96
VCF Plymouth	1,450	-	1,450	-
VCF Riverside	16,500	-	16,500	-
VCF Severn	1,450	-	1,450	-
VCF South Birmingham	-	-	-	2,000
VCF West Suffolk	1,500	-	1,500	-
VCF Vineyard 53	1,000	-	1,000	650
VCF Winchester	13,000	-	13,000	11,000
VIE	-	19,189	19,189	17,757
City Church, Aberdeen	11,800	-	11,800	7,000
VCF Garden City	4,500	-	4,500	-
VCF Inverness	1,800	-	1,800	-
VCF Salisbury	1,450	-	1,450	-
VCF St Albans	-	15,000	15,000	-
VCF York	500	-	500	-
Ndola Vineyard Church, Zambia	-	10,634	10,634	-
AVC Kenya	-	-	-	5,000
Jesus at the Door	-	-	-	5,000
Mercy Outreach Danmark	-	-	-	5,034
Open Doors	-	-	-	20,000
Somali Christian Outreach	-	-	-	5,000
Tearfund	-	-	-	15,000
Vineyard Persia Partnership	-	-	-	5,000
Vinogradnik (Ukraine)	-	-	-	4,000
222 Ministries	-	-	-	10,000
Total Unrestricted Funds	77,622	44,823	122,445	130,486
Individuals	884	3,146	4,030	22,459
Total Funds	78,506	131,400	209,906	260,824
Number of Individuals	4	61	65	61

Notes to the financial statements (continued)
For the year ended 31 December 2022

8 Governance costs

	2022	2021
	£	£
Staff costs	5,550	4,437
Auditors' fees - audit	6,288	5,850
Meeting costs	13,621	6,637
Legal & professional	16,998	13,427
Other	50	76
	42,507	30,427

9 Taxation

Vineyard Churches UK & Ireland is a registered charity and is accordingly exempt from taxation on its charitable activities.

10 Net movement in funds

	2022	2021
	£	£
Net movement in funds is arrived at after charging/(crediting):		
Auditors remuneration - audit	6,288	5,850
Depreciation	6.605	3,150

11 Staff costs

	2022 £	2021 £
Staff costs were made up of:		
Wages and salaries	469,421	421,237
Social security costs	39,964	37,509
Pension costs	22,877	22,143
Staff costs charged from other organisations	326,728	215,927
Other staff costs	9,385	7,290
Total	868,375	704,106

	Number	Number
The average number of staff employed by the charity during the period was:	24.0	15.3

Key management compensation

Key management includes the Trustees and members of senior management. The compensation paid and payable to key management for employee services is shown below:

	2022 £	2021 £
Wages and salaries	194,772	144,178
Pension costs	8,393	7,855
Total	203,165	152,033

The charity is recharged costs from a number of Vineyard member churches and other related charities in relation to time spent on VCUKI matters.

No employee received emoluments for taxation purposes over £60,000 in either the current or preceding year.

£1,788 (2021 - £1,771) was paid to 3 Trustees (2021 - 3) in respect of travel and subsistence and other costs.

CJ Wright, one of the charity's trustees, received renumeration totalling £47,119 for his services as National Director of VCUKI. The charity also paid pension contributions totalling £4,712, to his pension plan and Death in Service and Income Protection premiums via the charity's life assurance policy, administered through UNUM, as per his employment contract.

The charity's Memorandum and Articles of Association, as approved by the Charity Commission, provides the legal authority under which the payments were made.

12 Tangible fixed assets

	Computers	Office Equipment	Fixture Fittings	Total
	£	£	£	£
Cost or valuation				
As at 1st January 2022	12,382	1,134	1,498	15,014
Additions	13,816	-	-	13,816
Disposals	-	-	-	-
Adjustment	-	-	-	-
As at 31st December 2022	26,198	1,134	1,498	28,830
Depreciation				
As at 1st January 2022	7,880	47	62	7,989
Charge for period	5,946	284	375	6,605
Eliminated on disposal	-	-	-	-
Adjustment	-	-	-	-
As at 31st December 2022	13,826	331	437	14,594
Net Book Value				
As at 31st December 2022	12,372	803	1,061	14,236
As at 31st December 2021	4,502	1,087	1,436	7,025

13 Debtors

	2022 £	2021 £
Trade debtors	1,023	2,562
Prepayments	39,458	33,463
Other debtors	3,330	1,116
	43,811	37,141

14 Creditors – Amounts falling due within one year

	2022 £	2021 £
Social security and other taxation	10,269	11,921
Accruals	12,028	39,808
Accruals - Grants	15,645	15,640
Deferred income	154,942	151,681
	192,884	219,050

Deferred income relates to conference fees received in advance.

15 Analysis of net assets between funds

	Fixed assets £	Current assets £	Current liabilities £	Total funds £
Designated funds	14,236	-	-	14,236
Restricted funds	-	403,425	-	403,425
Unrestricted funds	-	644,237	(192,884)	451,353
	14,236	1,047,662	(192,884)	869,014

16 Commitments under operating leases

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Expiry date:		
Less than one year	25,416	11,976
Between two and five years	38,856	23,952
Total	64,272	35,928

17 Funds

	Balances as at 1 January 2022	Incoming resources	Resources expended	Transfer between funds	Balances as at 31 December 2022
	£	£	£	£	£
Unrestricted fund	683,151	1,431,970	(1,663,768)	-	451,353
Vineyard National Gathering	271,374	287,685	(318,020)	-	241,039
Church Planting Donation	5,329	-	-	-	5,329
Other Conferences	-	20,173	(19,942)	-	231
Special Offering	-	181,776	(24,950)	-	156,826
Restricted fund	276,703	489,634	(362,912)	-	403,425
Designated Fixed Asset Fund	7,025	13,816	(6,605)	-	14,236
Total funds	966,879	1,935,420	(2,033,285)	-	869,014

The designated fixed asset fund represents the net book value of fixed assets at the year end. Depreciation costs in relation to the fixed assets are recognised in the designated fund.

Restricted funds have arisen because restrictions have been placed on incoming resources as follows:

National Leaders Conference – Donations received to be used for DTI 2020 as VCUKI takes on the significant commitment to invest in our young people both within the Vineyard movement and those denominations, networks and streams that would like to join us, this is on-going. During the year a new offering was taken at the 2022

17 Funds (continued)

Vineyard National Gathering (formerly NLC), this was for internal use to fund the new Leadership College/ Pathway initiative, launched at the VLG meeting in April.

Church Planting - a legacy was received from a sister of a former Vineyard Pastor and restricted to church planting and especially in the SW Region.

Other Conferences – donations received during DTI summer event 2022 this was entirely given away to Open Doors, a non-denominational mission supporting persecuted Christians in the world, and the Worship Leaders Retreat held in England and Ireland. The English offering was donated to Vineyard Brazil and the Irish Offering given to the Vineyard Ukraine appeal.

Special Offering – following the start of the war in Ukraine in February, several churches in the UK wanted support the Vineyard Churches in the Ukraine of which there are three – Lviv, Kremenchug and Kyiv, donations have been received, firstly for immediate humanitarian needs and secondly once the war has ended for reconstruction projects.

18 Related parties

VCUKI objectives and activities include the provision of support and other services to Vineyard Church leaders and pastors and to the affiliated or Vineyard churches that they lead. These Vineyard Churches are usually established as independent charities in their own right but have common charitable objectives. The charity's Trustees and leadership group are drawn from the senior pastors and members of these Churches. Members' donations disclosed in note 2 include donations received from such member churches.

Vineyard Music (UK) Limited is a related party due to a common Trustee between the two charities. During the year Vineyard Music (UK) Limited recharged the charity for expenses totalling £11,878 (2021 - £10,102). During the year Vineyard Music (UK) Ltd was refunded a total of £4,732 (2021 - £9,088) for the expenses due to VCUKI.

Hull Vineyard was a related party in 2021 due to a common Trustee between the two charities, however from 2022 this trusteeship changed and is no longer a related party. During 2021 Hull Vineyard recharged the charity for expenses totalling £2,499 for staff time and other expenses. Hull Vineyard did not charge any rent for the use of its premises whilst VCUKI was in occupation.

Trent Vineyard is a related party due to a common Trustee between the two charities. During the year Trent Vineyard recharged the charity for staff time and expenses totalling £39,384 (2021 - £37,613). £62,355 (2021 - £50,290) was transferred to Trent Vineyard for costs incurred by in hosting VCUKI events and other recharges totalling £10,582 (2021 - £3,395).

Riverside Vineyard is a related party due to a common Trustee between the two charities. During the year Riverside Vineyard recharged the charity for staff time and expenses totalling £9,044 (2021 – Nil). Also during the year the charity made a grant to the charity of £16,500 (2021 – Nil) in the capacity of the senior pastors as regional and area leaders.

Notes to the financial statements (continued)
For the year ended 31 December 2022

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

	Notes	2022	2021
		£	£
Net (expenditure) / income for the reporting period (as per the Statement of Financial Activities)		(97,865)	(91,231)
Adjustments for			
Depreciation charge	12	6,605	3,150
Loss on sale of fixed assets		-	-
Dividends, interest and rents from investments	4	(2,330)	(2,151)
Purchase of Inventory		949	(10,108)
(Increase) / decrease in debtors		(6,670)	(9,456)
Increase/ (decrease) in creditors		(26,166)	94,144
Net Cash (used in) / provided by operating activities		(125,477)	(15,652)

VINEYARD CHURCHES UK AND IRELAND

England & Wales - Charity number 1099748

Accounts

Smailes Goldie Group
CREATING ADVANTAGE

Charity Registration No. 1099748
Company Registration No. 04839046 (England and Wales)
Charity Registration in Scotland SC041285

Vineyard Churches UK & Ireland

Trustees' Report and Accounts

For the year ended 31st December 2021

SD-0205025-1-6

Vineyard Churches UK and Ireland

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Vineyard Churches UK and Ireland

Trustees' Report
For the year ended 31 December 2021

The Trustees submit herewith their Annual Report together with audited financial statements for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

When planning the activities for the year, the Trustees have considered the Charity Commission guidance on the public benefit and the specific guidance on charities for the advancement of religion to provide public benefit.

1) Objectives and Activities

The primary object of the company is the advancement of the Christian faith including missionary activities in the United Kingdom and overseas and the planting of new churches. From these, five key objectives can be drawn:

- to provide pastoral oversight
- to provide training and resources to the members and associate members of Vineyard Churches UK and Ireland (thereafter VCUKI)
- to oversee the planting of new Vineyard congregations in the UK and Ireland
- to support international missions.

We believe that these lead to the propagation of Christian beliefs, which bring hope and reason to those in need, spread ethical values to society as a whole, and contribute to social action.

a) Public benefit

When planning the activities for the year, the Trustees have considered the Charity Commission guidance on public benefit, and in particular, the specific guidance on charities for the advancement of religion to provide public benefit.

b) Summary of Objectives

The Company is established to:

- Provide oversight to the senior pastors of existing churches and facilitate the planting of new churches.
- Bring together churches who hold common values and practices.
- Do all it can to help people become all that they can in Christ, by helping, serving and strengthening our churches. VCUKI believes this can only be achieved through the building and sustaining of strong relationships among the churches, based on love, openness and trust.

c) Values

In Meeting our Objectives, we adhere to five main values:

- Exercising spiritual authority supported by minimal structural authority - our understanding is that authority resides in the spiritual and relational aspects of ministry as well as in the structure.
- Self-governing legally – we want local churches to be free to express and govern themselves within the context of the values and theology of VCUKI.
- Relationships are key amongst leaders who like to be together and work together and are key to maintaining a highly trust-based movement.
- Minimal bureaucracy - our organisation's structure is built on people who, for as long as possible, continue to remain as Senior Pastors. By maintaining a system where those in church government are also on the front line of pastoral ministry, we hope to avoid losing the vision in the process of carrying it out.
- Low profile - the role of VCUKI is to support and encourage pastors and leaders and to provide resources to the movement.

d) Strategies for achieving objectives
The Company delivers its objectives through:

- **Church Planting**
  During the period of these accounts the number of Vineyard Churches stands at 127 (2020 – 126) with 20 (2020 – 23) satellite churches.

- **Coaching**
  The coaching initiative continued this year, the aim is for each new Church Planter and existing Senior Pastor to have a coach to aid and assist them in the journey of planting or running a church. We have a number of certified coaches as well as a number of people who are on the training programme. This allows the true empowerment of leaders to be all God has made them to be, whilst also building a healthy, dynamic, life-giving church culture and a healthy balance between being and doing, a vital challenge, as we look after our leaders.

- **Events**
  For the furtherance of religious education of the wider Church, several national events were held throughout the year as follows:
  a. *Vineyard national Gathering* (formerly NLC) in January. The event was held online with 12,674 on average during the evening sessions, and 3,004 for the morning sessions, a further 32,846 views of the whole conference after the event (2020 – 1,484), teaching came from speakers such as, John and Debby Wright, Jo Saxton, Pete Greig, Alexander Venter and Jordan Seng.
  b. The *Dreaming the Impossible* event had moved to August and was going to be based at Staffordshire Showground for 5 days, however the Coronavirus Pandemic forced us to cancel this event again. But we were able to meet in person at Trent Vineyard Church in July/ August, 1,478 delegates attended, spread over Event A and Event B. (2020 – 5,000 online over two nights).
  c. *Cause to Live For* Conference held in November, aimed at the 18-30's for a time of encouragement, envisioning and equipping for, the cause of Jesus Christ. The event went ahead in person this year, with 701 attending, in a reduced social distanced event (2020 – 4,200 online over two nights).

- **Pastoral Oversight**
  The countries are grouped into Regions and Areas. There are 5 regions and 12 areas
- The primary work of the Movement is carried out through the local churches These are grouped together geographically into Areas, typically with 10-12 churches per area. Different activities have been carried out in different areas, but the main activities include:
  a. Relationships – encouraging networking, co-operation and encouragement amongst the church leaders within the area, investing time in Senior Pastors and worship leaders and looking at potential church planters and church growth.
  b. Teaching and Training facilitated by area days, HUB training centres around the country, Trustee training days and the Nominated Trustee website.
  c. Pastoral Support – Area Leaders spend time supporting Senior Pastors and this can include dealing with difficult local issues that arise as well as general mentoring where required.
- Each region has a cluster of churches grouped together by area. The pastoral support and care for those churches is facilitated by an Area Leader, Coach, Spiritual Director and Pastoral Mentors. These Area Leaders work together with their Regional Leader to provide leadership, vision and encouragement. The five Regional Leaders all report to the National Leadership Group which enables the national strategy and its local implementation to be disseminated quickly.

e) **Trademarks**
Part of our role is to articulate what it means to be a local Vineyard Church and at the same time to protect the reputation of all Vineyard Churches. One way we do this is by registering the Vineyard name and associate devices as Trademarks and licensing these to accredited individuals who are planting churches.

f) **Taskforces**
The Company delivers its identified priorities through taskforces – these include:

- **Church Planting** – continues to be a high priority for the Vineyard Movement. Led by James Rankine from Cardiff Vineyard.
- **International Missions** – we estimate that half of the Vineyard Churches in the UK and Ireland are actively involved in supporting overseas mission. They support church planting efforts, ministry to the poor and advancing social justice to those around the world. This is led by Nick Sutton from Coventry Vineyard.
- **Children** – the purpose of this taskforce is to facilitate the on-going development of children's ministry in the churches, the team meet to build relationships, facilitate regional networking and share resources. Sadly, Katie Wilson from Belfast City Vineyard stepped down from running this ministry, a replacement is yet to found. We are grateful for her helpful contribution.

g) **VCUKI Grant giving policy and philosophy**
Often, the primary work of the charity is carried out through some of our specific local churches, as they are commonly in direct contact with our target group. Additionally, they have existing skills and resources on which we may "piggyback". Thus, by giving them grants, to cover their marginal costs for these tasks, we are able to fulfil our objects in a highly efficient and focussed manner without having to carry extra overhead. So, we make grants to them in the context of specific objectives and tasks which help us to achieve the charity's overall objectives, namely:

- to assist in pastoral oversight of individual churches by resourcing Area and Regional Leaders.
- to assist in the training and resourcing of the member churches via means of theological training and other leadership training
- to assist in the planting of new churches within the UK and Ireland
- to assist in the development of theological knowledge within the UK and internationally
- to assist the global Vineyard Movement to train and equip leaders to advance the Christian faith through missions in the UK and overseas

It is further understood that on the receipt and expenditure of the grants these churches will, annually, account for the expenditure as well as describe the nature and details of the activities they have undertaken in helping us fulfil our objectives.

h) **Vineyard Training**
This digital platform is used to train the movement. This platform brings together the best training in ministry specific modules for people to use whenever they need on any device. Partnering with the Vineyard Institute a number of modules have been created to aid theological education in the Vineyard, covering such topics as: Hermeneutics, The Story of the Kingdom, and The Pentateuch for example

i) **Plans for the Future**
Highlights of the 2022 plan include

- to set up a Leadership College to train and equip potential church leaders and senior Pastors, through a group of dedicated campuses.
- Church Planting and Church Development.
- Relaunch *Hub* as *Vineyard Essentials* to equip leaders and potential leaders in their gifting, focusing on three main areas of leadership training: spiritual formation, hands-on experience for ministry and biblical training. Increase the number of churches running these programmes.

- Run a series of national events, including:

a. *Vineyard National Gathering* in April 2022.

b. *Worship Leaders Retreat* in England in February 2022 and one in Ireland in March 2022.
c. *Soul Care* senior Pastors retreats in April to June 2022.
d. *Dreaming The Impossible* Conference in August 2022.
e. *Cause to Live For* Conference in November 2022.

- The above events will be subject to the current Coronavirus pandemic restrictions but will more than likely be in person.

2) Financial Review

Trustees believe that the internal financial controls conform to guidelines issued by the Charity Commission.

The principal stream of income of the charity continues to consist of regular contributions from local Vineyard Churches. These are supplemented by one-off gifts to initiate new projects.

During this period major grants were made totalling £260,824 (2020 – £214,191), a detailed breakdown is included in note 7 to the accounts.

Total incoming resources for the period amounted to £1,450,931 (2020 - £1,324,449), all applied for general purposes, except for that given at various conferences and restricted to that offering.

Total resources expended for the period amounted to £1,542,162 (2020 - £1,393,096).

Leaving reserves at the year-end of £966,879 (2020 - £1,058,110).

a) Reserves policy

In line with Charity Commission guidance, the Trustees have reviewed their policy on the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) and find the charity should have:

- **Operating Reserves** equivalent to 4 months of core expenditure in the current year. At present the free liquid reserves are £292,022 which represents 4.0 months of expenditure at 2021 levels.
- **Designated Funds** – Fixed Assets, this represents resources in the charity's fixed assets. The fund is therefore not readily available for other purposes.
- **Strategic Reserves** are unrestricted funds over and above those needed for operating reserves and designated reserves to be used for strategic developments as identified by the Trustees for the five key strategies of the movement: Church health and growth, Developing tomorrow's leaders, Worship, Kingdom impact and Church planting.

Each of these has been running for the past three years and it is assumed that these are now part of the warp and weft of normal activities and are covered by income from the Vineyard Churches. However new initiatives may well come up and these will be paid for from Strategic reserves, currently £120,000 has been identified all to do with Church Planting and setting the new Leadership College training initiative.

b) Investment policy

In the current investment climate, our policy has been to hold reserves on deposit at the highest rate of interest that can be earned safely and ethically.

The COVID-19 pandemic and the control measures that have been put in place towards the end of the first quarter of 2020 continue to impact the charity's plans for the future.

The charity is able to continue most of its day-to-day activities, by alternative means where necessary. Certain activities are currently on hold where alternative means are not feasible.

Whilst the values of the charity's assets have not been affected, future income streams may be. Given the charity's reserves position and its ability to flex future plans, the trustees have no immediate concerns over the charity's ability to continue operating as a going concern.

3) Structure, Governance and Management

VCUKI is a company limited by the guarantee of its members and is also registered as a charity in England and Wales (No 1099748) and in Scotland (No SCO41285). The memorandum and articles of association (last amended on 25 February 2020) of the charity act as its governing document.

The By-Laws of the charity were re-drafted during the year, sent out to all Vineyard Churches in the UK and Ireland and the vast majority of churches have signed up to them.

The key groups are shown below. In the case of the first two, their members are listed above

a) Trustees

The Trustees' role is to oversee the financial affairs of VCUKI, to consider and manage risk, and to ensure compliance with legislation and regulations.

The Trustees also form the board of directors of the company, and they meet at least 3 times per year with intervening Zoom calls. They are appointed in conjunction with the Leadership Group on expertise and need, and in general are leaders or members of churches in the movement. The group consults widely with experts about emerging issues affecting VCUKI.

The council of reference consists of people with senior positions within their fields of expertise including legal, accountancy and HR professions to advise on strategy, development and professional matters. It did not meet in 2021 due to covid restrictions.

The Trustees have given due consideration to Charity Commission published guidance on the operations of the Public Benefit requirement.

Selection of Trustees:

Our Trustees would typically be Christian and either church leaders or professionals of some standing and repute. Additionally, they would have become familiar with the workings and business of VCUKI through being a church pastor or voluntary leader within a local Vineyard church. Also, they would be checked to see that they are in good standing as follows:

- They are not an undischarged bankrupt.
- They have not been convicted of any offence involving dishonesty or deception.
- They have no criminal record.
- They are not banned by the Charity Commission in the UK.
- They are not subject to a disqualification order under the Company Directors Disqualification Act 1986,
- nor to an order made under section 429 (2)(b) of the Insolvency Act 1986.
- They have not been removed from being concerned in the management or control of anybody under Section 7 of the Law Reform (miscellaneous Provisions) (Scotland) Act 1990.
- They have not been removed as a Trustee by the Charity Commission or the High Court.

Induction process

All new Directors / Trustees are supplied with the following:

- Recent financial accounts.
- Overview of the business.
- Articles and Memorandum of Association.
- Staff handbook.
- Health and safety / risk assessments.
- Induction talk and orientation covering the practical aspects of the charity's objectives.
- By way of information our current Trustees are all Senior Pastors of, or leaders in churches within the Vineyard Churches UK denomination.

The charity provides Trustee and Director Insurance cover to the amount of £1 million.

b) Vineyard Leadership Team

The Leadership Team is responsible for the day-to-day governance, leadership, and strategy of VCUKI which they execute in conjunction with the Trustees. The Leadership Team consists of 14 people. They meet physically at least 4 times per year and have conference calls at other times as needed. They focus particularly on the twin areas of church development and church planting.

c) Area Leaders

The UK and Ireland are divided into 12 areas. Area Leaders coordinate and support churches in their areas: East Anglia, Essex, and Kent. Ireland, London, Midlands, Northeast, and Yorkshire, Northwest, Scotland, South Central, South Coast, Southwest, West Country, and Wales.

d) Regional Leadership and Regionalisation

The Leadership Team and the Trustees have clustered 'the areas' together into five regions, and are listed here: Ireland, London & Southeast, North/Midlands/East, Scotland, South & Wales. Each come under a Regional Leader. This allows primarily a clearer line of connection and communication between the local church and the Leadership Group.

e) Risk Management

A formal risk management procedure is followed to assess business risks and implement risk management strategies. Major strategic, operational and financial risks to which VCUKI may be exposed have been identified and prioritised in terms of potential impact and likelihood of occurrence. Systems have been established to mitigate those risks. The action plan is reviewed annually as required to ensure its validity. As part of this process, the Trustees have reviewed the risk to the reputation and image of VCUKI, and a comprehensive process has been established to mitigate the risks we face in this area.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

a) An annual budget approved by the Trustees.
b) Regular consideration by the Trustees of financial reports.
c) Delegation of authority and segregation of duties.
d) Identification and management of risks.

f) Fundraising

Fundraising Regulator – Vineyard Churches UK & Ireland is registered with the Fundraising Regulator. We are committed to ensuring that our fundraising remains legal, open honest and respectful and will abide by the Fundraising Code of Practice.

Vineyard Churches UK & Ireland fundraising happens generally once a year at our National Leaders Conference, an announcement is made from the front of stage, usual by the National Directors, as to where the fundraising will be going. This is generally to other charities with similar aims and ethos to Vineyard Churches UK & Ireland, however sometimes the fundraising maybe used for internal projects. Other promotional means include details on the giving page on the conference website and in the event brochure.

The donors can either give by login into the Vineyard Churches UK & Ireland giving page to pay by credit/ debit card or make a direct to transfer to the bank account. Baskets will be sent round the auditorium for cheques and cash to be donated, though this forms a very small proportion of the total given.

Vineyard Churches UK & Ireland fundraising is purely internal and no commercial participators, professional fundraisers or third-party fundraisers are used and no one is remunerated to act as a fundraiser.

No one is coerced into giving and it is a purely free choice of the individual whether they wish to donate.

There were no compliance issues with a scheme or fundraising standard.

There have been no complaints concerning fundraising by Vineyard Churches UK & Ireland.

The setting of pay and remuneration for key management personnel is arrived at by looking at equivalent roles in the local community such as the education sector also within the charitable sector, a cost-of-living rise is given based on the Office for National Statistics average earnings report in December to start from the following financial year, the board approves the budget for the year including the increase in salaries and pension contributions.

4) Reference and Administrative Details

National Directors
John and Debby Wright

Vineyard Leadership Group

Jeremy & Elaine Cook	York Vineyard
James & Jen Rankine	Cardiff Vineyard
Andrew & Harmony Smith	Belfast Vineyard
John & Debby Wright	Trent Vineyard
Andrew & Rosie McNeil	Birmingham Vineyard
Chuck & Taryn Freeland	Catalyst Vineyard
Jude Bonnington	
Mark Crosby	

Trustees
Jeremy Cook (Chair)
Kim Hurst
Clive Sillito
Robert Byk
John Wright
Alex Cook
Thomas Bird

Company Secretary
Thomas Bell

Registered Name
Vineyard Churches UK and Ireland

Working Name
Vineyard Churches

Principal and Registered Office
Unit 8, K3 Business Park
200 Clough Road
Hull
HU5 1SW

Bankers
Bank of Scotland
33 Old Broad Street
London
BX2 1LB

HSBC
3-4 Jameson Street
Hull
HU1 3JX

Auditors

Smailes Goldie Chartered Accountants
Regent's Court
Princess Street
Hull
HU2 8BA

Insurers
CaSE Insurance for Charities
Manor House
1 The Crescent
Leatherhead
Surrey
KT22 8DH

Independent Financial Adviser
Solomon's
The Old Bakery
2D Edna Road
Raynes Park
London
SW20 8BT

Registration Number
Charity England & Wales 1099748
Charity Scotland SC041285
Company 4839046

Country of Incorporation
England and Wales

Data Controller
Z8211138

5) Statement of Trustees' responsibilities

The trustees (who are also directors of Vineyard Churches UK & Ireland for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP 2019 (FRS 102).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and:
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The auditors, Smailes Goldie Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared taking advantage of the small companies exemption under the Companies Act 2006.

By order of the Trustees

J Cook
Trustee

6 July 2022

Vineyard Churches UK and Ireland

Independent Auditors' Report
To the trustees and members of Vineyard Churches UK and Ireland

We have audited the financial statements of Vineyard Churches UK & Ireland (the 'charitable company') for the year ended 31st December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10 and 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation. An understanding of these laws and regulations and the extent of compliance was obtained through discussion with management and inspecting legal and regulatory correspondence

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships.
- tested journal entries to identify unusual transactions.
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
- agreeing financial statement disclosures to underlying supporting documentation.
- reading the minutes of meetings of those charged with governance.
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Vineyard Churches UK and Ireland

Independent Auditors' Report
To the trustees and members of Vineyard Churches UK and Ireland

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Bramall BSc FCA (Senior Statuary Auditor)
for and on behalf of Smailes Goldie
Chartered Accountants and Statutory Auditors

Stephen Bramall is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.
Regent's Court
Princess Street
Hull
HU2 8BA

6 July 2022

Vineyard Churches UK and Ireland

Statement of Financial Activities
Including Income and Expenditure Account
For the year ended 31 December 2021

	Note	Restricted funds	Unrestricted funds	2021 Total £	2020 Total £
Income and endowments from:					
Income from donations	2	215,230	960,085	1,175,315	1,063,793
Income from charitable activities	3	-	266,078	266,078	238,766
Income from other trading activities		-	6,090	6,090	12,536
Investment income	4	-	2,151	2,151	5,386
Other income	5	-	1,297	1,297	3,968
Total Income		215,230	1,235,701	1,450,931	1,324,449
Expenditure on:					
Charitable activities					
Leadership		296,861	640,918	937,779	783,882
Church planting & development		-	604,383	604,383	609,214
Total	6	296,861	1,245,301	1,542,162	1,393,096
Net Income / (expenditure)		(81,631)	(9,600)	(91,231)	(68,647)
Reconciliation of funds					
Fund balances at 1 January 2021	17	358,334	699,776	1,058,110	1,126,757
Fund balances at 31 December 2021		276,703	690,176	966,879	1,058,110

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All the company's activities are classed as continuing.

The notes form part of these financial statements

Vineyard Churches UK and Ireland

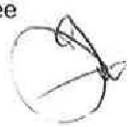
(Company Registration No. 4839046)
Balance Sheet

As at 31 December 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	12		7,025		5,490
Investments – long term deposits			-		254,755
			7,025		260,245
Current assets					
Stock		10,108		-	
Debtors	13	37,141		27,685	
Investments – cash deposits		605,623		350,030	
Cash at bank and in hand		526,032		545,056	
		1,178,904		922,771	
Creditors: amounts falling due within one year	14	(219,050)		(124,906)	
Net current assets			959,854		797,865
Net assets			966,879		1,058,110
Reserves					
Designated fixed asset funds	17		7,025		5,490
Restricted funds	17		276,703		358,334
Unrestricted funds	17		683,151		694,286
			966,879		1,058,110

These accounts have been prepared in accordance with the provisions applicable to entities subject to the small entities regime.
The accounts were issued, authorised and approved by the Board on 6 July 2022 and signed on its behalf by:

J Cook
Trustee



The notes form part of these financial statements

Vineyard Churches UK and Ireland

Statement of Cash Flows
For the year ended 31 December 2021

	Notes	2021 £	2020 £
Cash Flows from operating activities			
Net cash (used in) / provided by operating activities	19	(15,652)	(158,266)
Cash flows from investing activities:			
Dividends, interest and rents from investments		2,151	5,386
Purchase of property, plant and equipment		(4,685)	(3,751)
Purchase of Investments		(838)	(52,199)
Net Cash provided by investing activities		(3,372)	(50,564)
Change in cash and cash equivalents in the reporting period		(19,024)	(208,830)
Cash and cash equivalents at the beginning of the reporting period		545,056	753,886
Cash and cash equivalents at the end of the reporting period		526,032	545,056

Analysis of cash and cash equivalents

	2021 Total £	2020 Total £
Cash at Bank and in hand	526,032	545,056
Total cash and cash equivalents	526,032	545,056

The notes form part of these financial statements

Notes to the financial statements
For the year ended 31 December 2021

1 Accounting policies

1.1 Statement of compliance

Vineyard Churches UK and Ireland is a company limited by guarantee and registered as a charity in England/Wales. The address of the registered office is given in the charity information on page 9 of these financial statements. The nature of the charity's operations and principal activities are set out in the Report of the Trustees on pages 2 to 11.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.2 Funds accounting

Unrestricted funds are those which are not subject to any special restrictions, and they can be used as the Trustees decide in furtherance of the general objectives of the charity.

Restricted funds are those which are subject to special restrictions as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are part of unrestricted funds and are amounts the Trustees have set aside to cover particular expenditure. At 31 December 2013 the Trustees set up a designated fund to cover the net book value of tangible fixed assets.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income received by way of donations and gifts is included in the Statement of Financial Activities on a receipts basis. Tax recoverable on gift aid donations is recognised in the same period as the gift to which it relates. Investment income is included when receivable. Income from charitable activities is recognised when the activity occurs. Income from other trading activities and other income is recognised when the Charity is entitled to the income and the amount can be reliably measured.

The value of services provided by volunteers has not been included in these accounts.

1 Accounting policies (continued)

1.4 Resources expended

Expenditure is recognised on an accruals basis where there is a legal or constructive obligation to make payments to a third party. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and service for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.5 Fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. The charitable company carries out annual impairment reviews where there is indication that the carrying amount of an asset may not be recoverable. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or revalued amount on a straight-line basis over their expected useful economic lives as follows:

Computers	- 50% per annum on written down value
Fixtures and fittings	- 25% per annum on written down value
Office equipment	- 25% per annum on written down value

1.6 Pensions

The charity makes contributions to The Peoples Pension, the Charities auto-enrolment pension scheme provider. Contributions are charged to the Statement of Financial Activities in the period to which they relate. Pension costs are allocated to the activity in which associated staff costs have been attributed.

1.7 Financial instruments

The Charity has adopted section 11 of FRS 102 in respect of financial instruments. Short term debtors are measured at transaction price, less any impairment. Short term creditors are measured at transaction price.

1.8 Investments

Current asset investments comprise term bank deposits realisable within 12 months and which are held to generate investment income. Fixed asset investment comprises bank deposits with a maturity date greater than 12 months from the balance sheet date and which are held to generate interest income.

1.9 General Information

The Charity is a company limited by guarantee and is incorporated in England and Wales. The address of its Registered offices is Unit 8, K3 Business Park, 200 Clough Road, Hull, HU5 1SW

2 Income from donations

	2021 Total	2020 Total
	£	£
Donations from member churches	960,085	888,545
Individual giving	215,230	175,248
	1,175,315	1,063,793

Included within donations from member churches above is £NIL (2020 - £296) receivable from outside the United Kingdom.

Included within individual giving is £215,230 (2020 - £175,248) which is restricted income.

Notes to the financial statements (continued)
For the year ended 31 December 2021

3 Income from charitable activities

	2021 Total £	2020 Total £
Conference income	266,078	238,766

4 Investment income

	2021 Total £	2020 Total £
Interest receivable	2,151	5,386

5 Other income

	2021 Total £	2020 Total £
Other	1,297	3,968
	1,297	3,968

6 Total expended on charitable activities

	Basis of allocation	Church planting & development £	Leadership £	2021 Total £	2020 Total £
Costs directly allocated to activities					
Grants and gifts (see note 7)	Direct	41,093	219,731	260,824	214,191
Other direct costs	Direct	118,244	376,529	494,773	399,346
Staff costs	Time	-	159,647	159,647	144,961
		159,337	755,907	915,244	758,498
Support costs allocated to activities					
Staff costs	Time	404,573	135,449	540,022	550,612
Website and media costs	Usage	21,446	21,446	42,892	41,540
Other support costs	Usage	3,814	9,763	13,577	16,022
Governance (see note 8)	Usage	15,213	15,214	30,427	26,424
		445,046	181,872	626,918	634,598
		604,383	937,779	1,542,162	1,393,096

7 Grants

Grants and gifts made during the period were as follows:

	Church Planting & Development	Leadership	2021 Total	2020 Total
	£	£	£	£
Restricted Funds				
Clarendon Trust	-	-	-	13,823
Life Church UK	-	-	-	6,458
Movement	-	-	-	6,458
Youthscape	-	-	-	28,325
Limitless Festival	-	-	-	45,321
Holy Trinity Brompton	-	-	-	6,458
New Frontiers International	-	50,000	50,000	-
Jesus House Ltd	-	50,000	50,000	-
dB Studios	-	2,000	2,000	-
Open Doors	-	5,879	5,879	-
	-	107,879	107,879	106,843
Individuals	-	-	-	-
Total Restricted Funds	-	107,879	107,879	106,843

Notes to the financial statements (continued)
For the year ended 31 December 2021

7 Grants (continued)

	Church Planting & Development £	Leadership £	2021 Total £	2020 Total £
Unrestricted Funds				
VCF Ashford	-	-	-	1,150
VCF Belfast	7,000	-	7,000	18,484
VCF Central Northampton	7,000	-	7,000	7,000
VCF Chelmsford	-	-	-	450
VCF Farnham	-	-	-	1,550
VCF Gateway Norwich	400	-	400	1,237
VCF Leeds	3,549	-	3,549	2,850
VCF Melton	96	-	96	-
VCF Plymouth	-	-	-	1,050
VCF Rayleigh	-	-	-	975
VCF Riverside	-	-	-	3,150
VCF Severn	-	-	-	1,150
VCF South Birmingham	2,000	-	2,000	2,000
VCF West Suffolk	-	-	-	1,250
VCF Vineyard 53	650	-	650	-
VCF Winchester	11,000	-	11,000	10,350
VIE	-	17,757	17,757	17,657
City Church, Aberdeen	7,000	-	7,000	12,875
AVC Benelux	-	-	-	2,500
AVC Kenya	-	5,000	5,000	4,000
Westside Vineyard	-	-	-	1,378
Jesus at the Door	-	5,000	5,000	-
Mercy Outreach Danmark	-	5,034	5,034	-
Open Doors	-	20,000	20,000	-
Somali Christian Outreach	-	5,000	5,000	-
Tearfund	-	15,000	15,000	-
Vineyard Persia Partnership	-	5,000	5,000	-
Vinogradnik (Ukraine)	-	4,000	4,000	-
222 Ministries	-	10,000	10,000	-
Total Unrestricted Funds	38,695	91,791	130,486	91,056
Individuals	2,398	20,061	22,459	16,292
Total Funds	41,093	219,731	260,824	214,191
Number of Individuals	3	58	61	58

8 Governance costs

	2021 £	2020 £
Staff costs	4,437	3,870
Auditors' fees - audit	5,850	5,640
Meeting costs	6,637	5,212
Legal & professional	13,427	11,639
Other	76	63
	30,427	26,424

9 Taxation

Vineyard Churches UK & Ireland is a registered charity and is accordingly exempt from taxation on its charitable activities.

10 Net movement in funds

	2021 £	2020 £
Net movement in funds is arrived at after charging/(crediting):		
Auditors' remuneration - audit	5,850	5,640
Depreciation	3,150	3,390

Notes to the financial statements (continued)
For the year ended 31 December 2021

11 Staff costs

	2021 £	2020 £
Staff costs were made up of:		
Wages and salaries	421,237	407,825
Social security costs	37,509	36,329
Pension costs	22,143	20,627
Staff costs charged from other organisations	215,927	229,656
Other staff costs	7,290	5,006
Total	704,106	699,443

	Number	Number
The average number of staff employed by the charity during the period was:	15.3	14.9

Key management compensation

Key management includes the Trustees and members of senior management. The compensation paid and payable to key management for employee services is shown below:

	2021 £	2020 £
Wages and salaries	144,178	129,220
Pension costs	7,855	7,750
Total	152,033	136,970

The charity is recharged costs from a number of Vineyard member churches and other related charities in relation to time spent on VCUKI matters.

No employee received emoluments for taxation purposes over £60,000 in either the current or preceding year.

£1,771 (2020 - £1,578) was paid to 3 Trustees (2020 - 4) in respect of travel and subsistence and other costs.

Notes to the financial statements (continued)
For the year ended 31 December 2021

12 Tangible fixed assets

	Computers	Office Equipment	Fixture Fittings	Total
	£	£	£	£
Cost or valuation				
As at 1st January 2021	10,329	-	-	10,329
Additions	2,053	1,134	1,498	4,685
Disposals	-	-	-	-
Adjustment	-	-	-	-
As at 31st December 2021	12,382	1,134	1,498	15,014
Depreciation				
As at 1st January 2021	4,839	-	-	4,839
Charge for period	3,041	47	62	3,150
Eliminated on disposal	-	-	-	-
Adjustment	-	-	-	-
As at 31st December 2021	7,880	47	62	7,989
Net Book Value				
As at 31st December 2021	**4,502**	**1,087**	**1,436**	**7,025**
As at 31st December 2020	5,490	-	-	5,490

Notes to the financial statements (continued)
For the year ended 31 December 2021

13 Debtors

	2021 £	2020 £
Trade debtors	2,562	510
Prepayments	33,463	25,608
Other debtors	1,116	1,567
	37,141	27,685

14 Creditors – Amounts falling due within one year

	2021 £	2020 £
Social security and other taxation	11,921	10,046
Accruals	39,808	26,637
Accruals - Grants	15,640	15,640
Deferred income	151,681	72,583
	219,050	124,906

Deferred income relates to conference fees received in advance.

15 Analysis of net assets between funds

	Fixed assets £	Current assets £	Current liabilities £	Total funds £
Designated funds	7,025	-	-	7,025
Restricted funds	-	276,703	-	276,703
Unrestricted funds	-	902,201	(219,050)	683,151
	7,025	1,178,904	(219,050)	966,879

16 Commitments under operating leases

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Expiry date:		
Less than one year	11,976	-
Between two and five years	23,952	-
Total	35,928	-

17 Funds

	Balances as at 1 January 2021	Incoming resources	Resources expended	Transfer between funds	Balances as at 31 December 2021
	£	£	£	£	£
Unrestricted fund	694,286	1,231,016	(1,242,151)	-	683,151
National Leaders conference	353,005	209,351	(290,982)	-	271,374
Church Planting Donation	5,329	-	-	-	5,329
Other Conferences	-	5,879	(5,879)	-	-
Restricted fund	358,334	215,230	(296,861)	-	276,703
Designated Fixed Asset Fund	5,490	4,685	(3,150)	-	7,025
Total funds	1,058,110	1,450,931	(1,542,162)	-	966,879

The designated fixed asset fund represents the net book value of fixed assets at the year end. Depreciation costs in relation to the fixed assets are recognised in the designated fund.

Restricted funds have arisen because restrictions have been placed on incoming resources as follows:

National Leaders Conference – Donations received to be used for DTI 2020 as VCUKI takes on the significant commitment to invest in our young people both within the Vineyard movement and those denominations, networks and streams that would like to join us, this is on-going. During the year a new offering was taken at the 2021 Vineyard National Gathering (formerly NLC), 50% of this was to be shared amongst two organisations, New Frontiers and Jesus House Ltd to assist them in their own ministries. The other half is to be used to cover the costs of the online gathering and future Vineyard events.

17 Funds (continued)

Church Planting - a legacy was received from a sister of a former Vineyard Pastor and restricted to church planting and especially in the SW Region.

Other Conferences – donations received during DTI summer event 2021, this was entirely given away to Open Doors, a non-denominational mission supporting persecuted Christians in the world.

18 Related parties

VCUKI objectives and activities include the provision of support and other services to Vineyard Church leaders and pastors and to the affiliated or Vineyard churches that they lead. These Vineyard Churches are usually established as independent charities in their own right but have common charitable objectives. The charity's Trustees and leadership group are drawn from the senior pastors and members of these Churches. Members' donations disclosed in note 2 include donations received from such member churches.

Vineyard Music (UK) Limited is a related party due to three common Trustees between the two charities. During the year Vineyard Music (UK) Limited recharged the charity for other expenses totalling £9,089 (2020 - £7,527). During the year Vineyard Music (UK) Ltd was refunded a total of £10,102 (2020 - £2,263) for the NLC conference online worship production costs.

Hull Vineyard is a related party due to a common Trustee between the two charities. During the year Hull Vineyard recharged the charity for expenses totalling £2,499 for three months only (2020 - £10,129), as a contribution to PA services and other expenses. Hull Vineyard does not charge any rent for the use of its premises.

Trent Vineyard is a related party due to a common Trustee between the two charities. During the year Trent Vineyard recharged the charity for staff time and expenses totalling £37,613 (2020 - £63,689), funds were transferred to Trent for monies received on conferences that Trent ran on behalf of VCUKI during the year this totalled £NIL (2020 - £71,454), however £50,290 (2020 - £NIL) was transferred to Trent Vineyard for costs incurred in hosting VCUKI events and other recharges totalling £3,395 (2020 - £4,011).

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

	Notes	2021	2020
		£	£
Net (expenditure) / income for the reporting period (as per the Statement of Financial Activities)		(91,231)	(68,647)
Adjustments for			
Depreciation charge	12	3,150	3,390
Loss on sale of fixed assets		-	-
Dividends, interest and rents from investments	4	(2,151)	(5,386)
(Increase)/ decrease in stock		(10,108)	-
(Increase) / decrease in debtors		(9,456)	7,497
Increase/ (decrease) in creditors		94,144	(95,120)
Net Cash (used in) / provided by operating activities		(15,652)	(158,266)

VINEYARD CHURCHES UK AND IRELAND

England & Wales - Charity number 1099748

Accounts

Charity Registration No. 1099748

Company Registration No. 04839046 (England and Wales)

Charity Registration in Scotland SC041285

Vineyard Churches UK & Ireland

Trustees' Report and Accounts

For the year ended 31 December 2020

Vineyard Churches UK and Ireland

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Vineyard Churches UK and Ireland

Trustees' Report
For the year ended 31 December 2020

The Trustees submit herewith their Annual Report together with inspected financial statements for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

When planning the activities for the year, the Trustees have considered the Charity Commission guidance on the public benefit, and, the specific guidance on charities for the advancement of religion to provide public benefit.

1 Objectives and Activities

The primary object of the company is the advancement of the Christian faith including missionary activities in the United Kingdom and overseas and the planting of new churches. From these five key objectives can be drawn: To provide pastoral oversight, training and resourcing to the members and associate members of Vineyard Churches UK and Ireland (thereafter VCUKI) and to oversee the planting of new Vineyard congregations in the UK and Ireland and to support international missions.

We believe that these lead to the propagation of Christian beliefs, which bring hope and reason to those in need, spread ethical values to society as a whole and contribute to social action.

a. Public benefit
When planning the activities for the year, the Trustees have considered the Charity Commission guidance on public benefit, and in particular, the specific guidance on charities for the advancement of religion to provide public benefit.

b. Summary of Objectives
The Company is established to:
1. Provide oversight to the senior pastors of existing churches and facilitate the planting of new churches.
2. Bring together churches who hold common values and practices.
3. Do all it can to help people become all that they can in Christ, by helping, serving and strengthening our churches. VCUKI believes this can only be achieved through the building and sustaining of strong relationships among the churches, based on love, openness and trust.

c. In Meeting our Objectives, we adhere to five main values:
1. Exercising spiritual authority supported by minimal structural authority - our understanding is that authority resides in the spiritual and relational aspects of ministry as well as in the structure.
2. Self-governing legally – we want local churches to be free to express and govern themselves within the context of the values and theology of VCUKI.
3. Relationships are key amongst leaders who like to be together and work together and are key to maintaining a highly trust-based movement.
4. Minimal bureaucracy - our organisation's structure is built on people who, for as long as possible, continue to remain as Senior Pastors. By maintaining a system where those in church government are also on the front line of pastoral ministry, we hope to avoid losing the vision in the process of carrying it out.
5. Low profile - the role of VCUKI is to support and encourage pastors and leaders and to provide resources to the movement.

1 Objectives and Activities (Continued)

d. Strategies for achieving objectives

1. Church Planting
During the period of these accounts the number of Vineyard Churches stands at 126 (2019 – 127) with 23 (2019 – 15) satellite churches.

2. Coaching
The coaching initiative continued this year, the aim is for each new Church Planter and existing Senior Pastor to have a coach to aid and assist them in the journey of planting or running a church. We have a number of certified coaches as well as a number of people who are the training programme. This allows the true empowerment of leaders to be all God made them to be, whilst also building a healthy, dynamic, life giving church culture and a healthy balance between being and doing, a vital challenge, as we look after our leaders.

3. Events
For the furtherance of religious education of the wider Church, several national events were held throughout the year as follows:
   a. National Leaders Conference in January. Numbers attending were good once again averaging 1,484 (2019 – 1,591), teaching came from speakers such as, John and Debby Wright, John Mark Comer, Taryn Freeland and Brian Blount.
   b. The Dreaming The Impossible event had moved to August and was going to be based at Staffordshire Showground for 5 days, however the Coronavirus Pandemic forced us to cancel this event, An online version took place over a weekend in July, attracting 5,000 views over the two nights (2019 – 1,113 physically on site).
   c. Cause to Live For Conference held in November, aimed at the 18-30's for a time of encouragement, envisioning and equipping for, the cause of Jesus Christ. This event was also cancelled due to the pandemic, an online event was viewed by 4,200 over two nights (2019 – 754 physically on site).

4. Areas
The primary work of the movement is carried out through local churches, these are grouped together geographically into areas, typically with 10-12 churches per area. Different activities have been carried out in different areas, but the main activities include:
   a. Relationships – encouraging networking, co-operation and encouragement amongst the church leaders within the area, investing time in Senior Pastors and worship leaders and looking at potential church planters and church growth.
   b. Teaching and Training facilitated by area days, HUB training centres around the country, Trustee training days and the Nominated Trustee website.
   c. Pastoral Support – Area Leaders spend time supporting Senior Pastors and this can include dealing with difficult local issues that arise as well as general mentoring where required.

5. Regions
Each region has a cluster of churches grouped together by area. The pastoral support and care for those churches is facilitated by an Area Leader, coach, Spiritual Director and pastoral mentors. These Area Leaders work together with their Regional Leader to provide leadership, vision and encouragement. The six Regional Leaders all report to the National Leadership Group which enables the national strategy and its local implementation to be disseminated quickly.

1 Objectives and Activities (continued)

6. Trademarks
Part of our role is to articulate what it means to be a local Vineyard Church and at the same time to protect the reputation of all Vineyard Churches. One way we do this is by registering the Vineyard name and associate devices as Trademarks and licensing these to accredited individuals who are planting churches.

7. Taskforces
   a. Church Planting – continues to be a high priority for the Vineyard Movement. Led by James Rankine from Cardiff Vineyard.
   b. International Missions – we estimate that half of the Vineyard Churches in the UK and Ireland are actively involved in supporting overseas mission. They support church planting efforts, ministry to the poor and advancing social justice to those around the world. This is led by Nick Sutton from Coventry Vineyard.
   c. Children – the purpose of this taskforce is to facilitate the on-going development of children's ministry in the churches, the team meet to build relationships, facilitate regional networking and share resources. This is led by Katie Wilson from Belfast City Vineyard.
   d. Theological Education. Priority is given to teaching sound theological values and their application, promoting the lifelong learning of scriptures and initiating the continual application of practical teaching. This is led by Jason Clark from Sutton Vineyard.

8. VCUKI Grant giving policy and philosophy
Often the primary work of the charity is carried out through some of our specific local churches, as they are commonly in direct contact with our target group. Additionally, they have existing skills and resources on which we may "piggy back". Thus, by giving them grants, to cover their marginal costs for these tasks, we are able to fulfil our objects in a highly efficient and focussed manner without having to carry extra overhead. So, we make grants to them in the context of specific objectives and tasks which help us to achieve the charity's overall objectives, namely:

   a. Firstly, within the UK and Ireland to assist in pastoral oversight of individual churches by means of area and regional leaders.
   b. Secondly, to assist in the training and resourcing of the member churches via means of theological training and other leadership training.
   c. Thirdly, to assist in the planting of new churches within the UK and Ireland.
   d. Fourthly, to assist in the development of theological knowledge within the UK and internationally.
   e. Fifthly, to assist the global Vineyard Movement to train and equip leaders to advance the Christian faith through missions in the UK and overseas.

It is further understood that on the receipt and expenditure of the grants these churches will, annually, account for the expenditure as well as describe the nature and details of the activities they have undertaken in helping us fulfil our objectives.

9. Vineyard Training
This digital platform is used to train the movement. This platform brings together the best training in ministry specific modules for people to use whenever they need on any device. Partnering with the Vineyard Institute a number of modules have been created to aid theological education in the Vineyard, covering such topics as: Hermeneutics, The Story of the Kingdom, The Pentateuch and the 10 Core theological topics and many others.

1 Objectives and Activities (continued)

10. Plans for the Future

The movement's focus continues to be:

a. Church Planting and Church Development.
b. HUB (Vineyard Training Programme) to equip leaders and potential leaders in their gifting, focusing on three main areas of leadership training: spiritual formation, hands-on experience for ministry and biblical training. More churches are running these programmes.
c. To use the strategic reserves in developing and growing Vineyard Churches five priorities in the UK see paragraph 2a(3).
d. Merge Vineyard Music UK Ltd into VCUK&I as a trading subsidiary.
e. Run a number of national events, including:
    1. National Leaders Conference in January 2021.
    2. Worship Leaders Retreat in England in March 2021 and one in Ireland in April 2021.
    3. Soul Care senior Pastors retreats in April to June 2021.
    4. Dreaming the Impossible Conference in August 2021.
    5. Cause to Live For Conference in November 2021.

The above events will be subject to the current Coronavirus pandemic restrictions but will more than likely be on online.

2 Financial Review

Trustees believe that the internal financial controls conform to guidelines issued by the Charity Commission.

The principal stream of income of the charity continues to consist of regular contributions from local Vineyard Churches. These are supplemented by one-off gifts to initiate new projects.

During this period major grants were made totalling £214,191 (2019 – £181,903), a detailed breakdown is included in note 7 to the accounts.

Total incoming resources for the period amounted to £1,324,449 (2019 - £1,668,559), all applied for general purposes, except for that given at various conferences and restricted to that offering.

Total resources expended for the period amounted to £1,393,096 (2019 - £1,325,325).

Leaving reserves at the year-end of £1,058,110 (2019 - £1,126,757).

a. Reserves policy
In line with Charity Commission guidance, the Trustees have reviewed their policy on the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) and find the charity should have:

1. Operating Reserves equivalent to 6 months of core expenditure in the current year. At present the free liquid reserves are £269,885 which represents 6.0 months of expenditure at 2020 levels.
2. Designated Funds – Fixed Assets, this represents resources in the charity's fixed assets. The fund is therefore not readily available for other purposes.
3. Strategic Reserves are unrestricted funds over and above those needed for operating reserves and designated reserves to be used for strategic developments as identified by the Trustees for the five key strategies of the movement: Church health and growth, Developing tomorrow's leaders, Worship, Kingdom impact and Church planting.

2 Financial Review (continued)

Reserves policy (continued)

Each of these has been running for the past three years and it is assumed that these are now part of the warp and weft of normal activities and are covered by income from the Vineyard Churches. However new initiatives may well come up and these will be paid for from Strategic reserves, currently £35,000 has been identified all to do with Church Planting.

b. Investment policy

In the current investment climate, our policy has been to hold reserves on deposit at the highest rate of interest that can be earned safely and ethically.

The COVID-19 pandemic and the control measures that have been put in place towards the end of the first quarter of 2020 continue to impact the charity's plans for the future.

The charity is able to continue most of its day to day activities, by alternative means where necessary. Certain activities are currently on hold where alternative means are not feasible.

Whilst the values of the charity's assets have not been affected, future income streams may be. Given the charity's reserves position and its ability to flex future plans, the trustees have no immediate concerns over the charity's ability to continue operating as a going concern.

3 Structure, Governance and Management

VCUKI is a company limited by the guarantee of its members and is also registered as a charity in England and Wales (No 1099748) and in Scotland (No SCO41285). The memorandum and articles of association (last amended on 25 February 2020) of the charity act as its governing document.

The By-Laws of the charity were re-drafted during the year, to be sent out to all Vineyard Churches in the UK and Ireland in 2020 and 2021.

The key groups are shown below. In the case of the first two, their members are listed on page 9.

a. Trustees

The Trustees' role is to oversee the financial affairs of VCUKI, to consider and manage risk, and to ensure compliance with legislation and regulations.

The Trustees also form the board of directors of the company, and they meet at least 3 times per year with intervening Zoom calls. They are appointed in conjunction with the Leadership Group on expertise and need, and in general are leaders or members of churches in the movement. The group consults widely with experts about emerging issues affecting VCUKI.

The council of reference did not meet in 2020 due to covid restriction and , this group consists of people with senior positions within their fields of expertise including legal, accountancy and HR professions to advise on strategy, development and professional matters.

The Trustees have given due consideration to Charity Commission published guidance on the operations of the Public Benefit requirement.

The process of selection and induction of Trustees:

Our Trustees would typically be Christian and either church leaders or professionals of some standing and repute. Additionally, they would have become familiar with the workings and business of VCUKI through being a church

3 Structure, Governance and Management (continued)

pastor or voluntary leader within a local Vineyard church. Also, they would be checked to see that they are in good standing as follows:

They are not an undischarged bankrupt;

a. They have not been convicted of any offence involving dishonesty or deception;
b. They have no criminal record;
c. They are not banned by the Charity Commission in the UK;
d. They are not subject to a disqualification order under the Company Directors Disqualification Act 1986, nor to an order made under section 429 (2)(b) of the Insolvency Act 1986;
e. They have not been removed from being concerned in the management or control of anybody under Section 7 of the Law Reform (miscellaneous Provisions) (Scotland) Act 1990;
f. They have not been removed as a Trustee by the Charity Commission or the High Court.

Induction process – all new Directors / Trustees are supplied with the following:

Recent financial accounts;
Overview of the business;
Articles and Memorandum of Association;
Staff handbook;
Health and safety / risk assessments;
Induction talk and orientation covering the practical aspects of the charity's objectives.
By way of information our current Trustees are all Senior Pastors of, or leaders in churches within the Vineyard Churches UK denomination.

The charity provides Trustee and Director Insurance cover to the amount of £1 million.

b. Vineyard Leadership Group

The Leadership Group is responsible for the day to day governance, leadership and strategy of VCUKI which they execute in conjunction with the Trustees. The Leadership Group consists of 16 people. They meet physically at least 4 times per year and also have conference calls at other times as needed. They focus particularly on the twin areas of church development and church planting.

Members of the Leadership Group are not paid by the Movement and we depend on the generosity of their own churches.

c. Area Leaders

The UK and Ireland are divided into 14 areas. Area Leaders coordinate and support churches in their areas: East Anglia, East Midlands, Essex, Ireland, Kent, London, North East, North West, Scotland, South Central, South Coast, South West, West Country and Wales and West Midlands.

Regional Leadership and Regionalisation

The Leadership Group and the Trustees have clustered 'the areas' together into six regions, and are listed here: Ireland, London, North/Midlands, Scotland, South East and South West where they still operate as areas but come under a Regional Leader. This allows primarily a clearer line of connection and communication between the local church and the Leadership Group.

3 Structure, Governance and Management (continued)

d. Risk Management

A formal risk management procedure is followed to assess business risks and implement risk management strategies. Major strategic, operational and financial risks to which VCUKI may be exposed have been identified and prioritised in terms of potential impact and likelihood of occurrence. Systems have been established to mitigate those risks. The action plan is reviewed annually as required to ensure its validity. As part of this process, the Trustees have reviewed the risk to the reputation and image of VCUKI, and a comprehensive process has been established to mitigate the risks we face in this area.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

An annual budget approved by the Trustees.
Regular consideration by the Trustees of financial reports.

Delegation of authority and segregation of duties.
Identification and management of risks.

Fundraising Regulator – Vineyard Churches UK & Ireland is registered with the Fundraising Regulator. We are committed to ensuring that our fundraising remains legal, open honest and respectful and will abide by the Fundraising Code of Practice.

Vineyard Churches UK & Ireland fundraising happens generally once a year at our National Leaders Conference, an announcement is made from the front of stage, usual by the National Directors, as to where the fundraising will be going. This is generally to other charities with similar aims and ethos to Vineyard Churches UK & Ireland, however sometimes the fundraising maybe used for internal projects. Other promotional means include details on the giving page on the conference website and in the event brochure.

The donors can either give by login into the Vineyard Churches UK & Ireland giving page to pay by credit/ debit card or make a direct to transfer to the bank account. Baskets will be sent round the auditorium for cheques and cash to be donated, though this forms a very small proportion of the total given.

Vineyard Churches UK & Ireland fundraising is purely internal and no commercial participators, professional fundraisers or third-party fundraisers are used and no one is renumerated to act as a fundraiser.

No one is coerced into giving and it is a purely free choice of the individual whether they wish to donate.

There were no compliance issues with a scheme or fundraising standard.

There have been no complaints concerning fundraising by Vineyard Churches UK & Ireland.

The setting of pay and remuneration for key management personnel is arrived at by looking at equivalent roles in the local community such as the education sector also within the charitable sector, a cost of living rise is given based on the Office for National Statistics average earnings report in December to start from the following financial year, the board approves the budget for the year including the increase in salaries and pension contributions.

3 Structure, Governance and Management (continued)

d. Risk Management (continued)

Staffing levels have increased this year due to the TUPE of Vineyard Music (UK) Ltd staff as at the 1st January 2020, as part of the proposed merger of the two charities, further increase occurred as late starters in 2019 completed a full year and the conferencing team increase by two from September.

4 Reference and Administrative Details

National Directors	John and Debby Wright
Vineyard Leadership Group	
Jeremy & Elaine Cook	York Vineyard
James & Jen Rankine	Cardiff Vineyard
Andrew & Harmony Smith	Belfast Vineyard
John & Debby Wright	Trent Vineyard
Andrew & Rosie McNeil	Birmingham Vineyard
Chuck & Taryn Freeland	Catalyst Vineyard
Jude Bonnington	
Mark Crosby	
Trustees	
Jeremy Cook (Chairman)	
Kim Hurst	
Clive Sillito	
Robert Byk	
John Wright	
Alex Cook	
Thomas Bird	
Company Secretary	
Thomas Bell	
Registered Name	Vineyard Churches UK and Ireland
Working Name	Vineyard Churches
Principal and Registered Office	The Vineyard Centre Vulcan Street Hull HU6 7PS
Bankers	Bank of Scotland 33 Old Broad Street London BX2 1LB
	HSBC 3-4 Jameson Street Hull HU1 3JX

4 Reference and Administrative Details (continued)

Auditors	Smailes Goldie Chartered Accountants Regent's Court Princess Street Hull HU2 8BA
Insurers	CaSE Insurance for Charities Manor House 1 The Crescent Leatherhead Surrey KT22 8DH
Independent Financial Adviser	Solomon's The Old Bakery 2D Edna Road Raynes Park London SW20 8BT
Registration Number	Charity England & Wales 1099748 Charity Scotland SC041285 Company 4839046
Country of Incorporation	England and Wales
Data Controller	Z8211138

5 Statement of Trustees' responsibilities

The trustees (who are also directors of Vineyard Churches UK & Ireland for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Trustees' Report (continued)
For the year ended 31 December 2020

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and:
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The auditors, Smailes Goldie Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared taking advantage of the small companies exemption under the Companies Act 2006.

By order of the Trustees



J Cook
Trustee

12 June 2021

Independent Auditors' Report
To the trustees and members of Vineyard Churches UK and Ireland

We have audited the financial statements of Vineyard Churches UK & Ireland (the 'charitable company') for the year ended 31st December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2020, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10 and 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation. An understanding of these laws and regulations and the extent of compliance was obtained through discussion with management and inspecting legal and regulatory correspondence

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
-performed analytical procedures to identify any unusual or unexpected relationships;
-tested journal entries to identify unusual transactions;
-assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
-investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
-agreeing financial statement disclosures to underlying supporting documentation;
-reading the minutes of meetings of those charged with governance;
-enquiring of management as to actual and potential litigation and claims; and
-reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

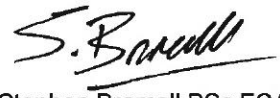
The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent Auditors' Report
To the trustees and members of Vineyard Churches UK and Ireland

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Bramall BSc FCA (Senior Statuary Auditor)
for and on behalf of Smailes Goldie
Chartered Accountants and Statutory Auditors
Stephen Bramall is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.
Regent's Court
Princess Street
Hull
HU2 8BA

12 June 2021

Vineyard Churches UK and Ireland

Statement of Financial Activities
Including Income and Expenditure Account
For the year ended 31 December 2020

	Note	Restricted funds	Unrestricted funds	2020 Total £	2019 Total £
Income and endowments from:					
Income from donations	2	175,248	888,545	1,063,793	1,353,378
Income from charitable activities	3	-	238,766	238,766	281,459
Income from other trading activities		-	12,536	12,536	14,065
Investment income	4	-	5,386	5,386	6,268
Other income	5		3,968	3,968	13,389
Total Income		175,248	1,149,2015	1,324,449	1,668,559
Expenditure on:					
Charitable activities					
Leadership		223,735	560,147	783,882	881,643
Church planting & development		-	609,214	609,214	443,682
Total	6	223,735	1,169,361	1,393,096	1,325,325
Net Income / (expenditure)		(48,487)	(20,160)	(68,647)	343,234
Reconciliation of funds					
Fund balances at 1 January 2020	16	406,821	719,936	1,126,757	783,523
Fund balances at 31 December 2020		358,334	699,776	1,058,110	1,126,757

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All the company's activities are classed as continuing.

The notes form part of these financial statements

Vineyard Churches UK and Ireland
(Company Registration No. 4839046)
Balance Sheet

As at 31 December 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	12		5,490		5,130
Investments – long term deposits			254,755		252,586
			260,245		257,716
Current assets					
Debtors	13	27,685		35,182	
Investments – cash deposits		350,030		300,000	
Cash at bank and in hand		545,056		753,886	
		922,771		1,089,068	
Creditors: amounts falling due within one year	14	(124,906)		(220,027)	
Net current assets			797,865		869,041
Net assets			1,058,110		1,126,757
Reserves					
Designated fixed asset funds	16		5,490		5,130
Restricted funds	16		358,334		406,821
Unrestricted funds	16		694,286		714,806
			1,058,110		1,126,757

These accounts have been prepared in accordance with the provisions applicable to entities subject to the small entities regime.

The accounts were issued, authorised and approved by the Board on 12 June 2021 and signed on its behalf by:

J Cook
Trustee



The notes form part of these financial statements

Vineyard Churches UK and Ireland

Statement of Cash Flows
For the year ended 31 December 2020

	Notes	2020 £	2019 £
Cash Flows from operating activities			
Net cash (used in) / provided by operating activities	18	(158,266)	348,554
Cash flows from investing activities:			
Dividends, interest and rents from investments		5,386	6,268
Purchase of property, plant and equipment		(3,751)	(5,008)
Purchase of Investments		(52,199)	(252,586)
Net Cash provided by investing activities		(50,564)	(251,326)
Change in cash and cash equivalents in the reporting period		(208,830)	97,228
Cash and cash equivalents at the beginning of the reporting period		753,886	656,658
Cash and cash equivalents at the end of the reporting period		545,056	753,886

Analysis of cash and cash equivalents

	2020 Total £	2019 Total £
Cash at Bank and in hand	545,056	753,886
Total cash and cash equivalents	545,056	753,886

The notes form part of these financial statements

Notes to the financial statements
For the year ended 31 December 2020

1 Accounting policies

1.1 Statement of compliance

Vineyard Churches UK and Ireland is a company limited by guarantee and registered as a charity in England/Wales. The address of the registered office is given in the charity information on page 9 of these financial statements. The nature of the charity's operations and principal activities are set out in the Report of the Trustees on pages 2 to 11.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.2 Funds accounting

Unrestricted funds are those which are not subject to any special restrictions and they can be used as the Trustees decide in furtherance of the general objectives of the charity.

Restricted funds are those which are subject to special restrictions as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are part of unrestricted funds and are amounts the Trustees have set aside to cover particular expenditure. At 31 December 2013 the Trustees set up a designated fund to cover the net book value of tangible fixed assets.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income received by way of donations and gifts is included in the Statement of Financial Activities on a receipts basis. Tax recoverable on gift aid donations is recognised in the same period as the gift to which it relates. Investment income is included when receivable. Income from charitable activities is recognised when the activity occurs. Income from other trading activities and other income is recognised when the Charity is entitled to the income and the amount can be reliably measured.

The value of services provided by volunteers has not been included in these accounts.

1 Accounting policies (continued)

1.4 Resources expended

Expenditure is recognised on an accruals basis where there is a legal or constructive obligation to make payments to a third party. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and service for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.5 Fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. The charitable company carries out annual impairment reviews where there is indication that the carrying amount of an asset may not be recoverable. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or revalued amount on a straight-line basis over their expected useful economic lives as follows:

Computers	- 50% per annum on written down value
Fixtures and fittings	- 25% per annum on written down value
Office equipment	- 25% per annum on written down value

1.6 Pensions

The charity makes contributions to The Peoples Pension, the Charities auto-enrolment pension scheme provider. Contributions are charged to the Statement of Financial Activities in the period to which they relate. Pension costs are allocated to the activity in which associated staff costs have been attributed.

1.7 Financial instruments

The Charity has adopted section 11 of FRS 102 in respect of financial instruments. Short term debtors are measured at transaction price, less any impairment. Short term creditors are measured at transaction price.

1.8 Investments

Current asset investments comprise term bank deposits realisable within 12 months and which are held to generate investment income. Fixed asset investment comprises bank deposits with a maturity date greater than 12 months from the balance sheet date and which are held to generate interest income.

1.9 General Information

The Charity is a company limited by guarantee and is incorporated in England and Wales. The address of its Registered offices is: The Vineyard Centre, Vulcan Street, Hull, HU6 7PS.

2 Income from donations

	2020 Total	2019 Total
	£	£
Donations from member churches	888,545	883,546
Individual giving	175,248	469,832
	1,063,793	1,353,378

Included within donations from member churches above is £296 (2019 - £10,000) receivable from outside the United Kingdom.

Included within individual giving is £175,248 (2019 - £469,832) which is restricted income.

3 Income from charitable activities

	2020 Total £	2019 Total £
Conference income	238,766	281,459

4 Investment income

	2020 Total £	2019 Total £
Interest receivable	5,386	6,268

5 Other income

	2020 Total £	2019 Total £
Legacy	-	5,329
Other	3,968	8,060
	3,968	13,389

6 Total expended on charitable activities

	Basis of allocation	Church planting & development £	Leadership £	2020 Total £	2019 Total £
Costs directly allocated to activities					
Grants and gifts (see note 7)	Direct	66,444	147,747	214,191	181,903
Other direct costs	Direct	94,359	304,987	399,346	646,558
Staff costs	Time	-	144,961	144,961	135,673
		160,803	597,695	758,498	964,134
Support costs allocated to activities					
Staff costs	Time	410,275	140,337	550,612	252,734
Website and media costs	Usage	20,771	20,769	41,540	56,829
Other support costs	Usage	4,153	11,869	16,022	15,040
Governance (see note 8)	Usage	13,212	13,212	26,424	36,588
		448,411	186,187	634,598	361,191
		609,214	783,882	1,393,096	1,325,325

7 Grants

Grants and gifts made during the period were as follows:

	Church Planting & Development	Leadership	2020 Total	2019 Total
	£	£	£	£
Restricted Funds				
Clarendon Trust	-	13,823	13,823	-
Life Church UK	-	6,458	6,458	-
Movement	-	6,458	6,458	-
Youthscape	-	28,325	28,325	-
Limitless Festival	-	45,321	45,321	-
Holy Trinity Brompton	-	6,458	6,458	-
	-	106,843	106,843	
Individuals	-	-	-	-
Total Restricted Funds	-	106,843	106,843	-

7 Grants (continued)

	Church Planting & Development	Leadership	2020 Total	2019 Total
	£	£	£	£
Unrestricted Funds				
VCF Ashford	1,150	-	1,150	2,975
VCF Belfast	18,484	-	18,484	25,775
VCF Central Northampton	7,000	-	7,000	12,074
VCF Chelmsford	450	-	450	-
VCF Farnham	1,550		1,550	2,013
VCF Gateway Norwich	1,238		1,238	2,625
VCF Leeds	2,850	-	2,850	-
VCF North Birmingham	-	-	-	2,800
VCF Plymouth	1,050	-	1,050	2,891
VCF Rayleigh	975	-	975	2,100
VCF Reading	-	-	-	2,013
VCF Riverside	3,150	-	3,150	
VCF Severn	1,150	-	1,150	3,500
VCF South Birmingham	2,000	-	2,000	-
VCF Sutton	-	-	-	16,350
VCF Tyneside	-	-	-	4,550
VCF Vineyard 53	-	-	-	2,450
VCF West Suffolk	1,250	-	1,250	9,000
VCF Winchester	10,350	-	10,350	13,061
VI (Institute)	-	-	-	13,243
VIE	-	17,657	17,657	16,981
City Church, Aberdeen	12,875	-	12,875	15,300
AVC Benelux	-	2,500	2,500	2,500
AVC Kenya	-	4,000	4,000	-
Westside Vineyard	-	1,378	1,378	-
St Stephen's Society	-	-	-	2,000
Ministries Without Borders	-	-	-	1,000
Evangelical Alliance	-	-	-	5,000
Power The Flight	-	-	-	10,000
Total Unrestricted Funds	65,522	25,535	91,057	170,201
Individuals	923	15,368	16,291	11,702
Total Funds	66,445	147,746	214,191	181,903
Number of Individuals	15	40	55	58

Notes to the financial statements (continued)
For the year ended 31 December 2020

8 Governance costs

	2020 £	2019 £
Staff costs	3,870	3,885
Auditors' fees - audit	5,640	5,520
Meeting costs	5,212	9,616
Legal & professional	11,639	16,923
Other	63	644
	26,424	36,588

9 Taxation

Vineyard Churches UK & Ireland is a registered charity and is accordingly exempt from taxation on its charitable activities.

10 Net movement in funds

	2020 £	2019 £
Net movement in funds is arrived at after charging/(crediting):		
Auditors remuneration - audit	5,640	5,520
Depreciation	3,390	1,916
Loss on sale of fixed assets	-	407

11 Staff costs

	2020 £	2019 £
Staff costs were made up of:		
Wages and salaries	407,825	226,038
Social security costs	36,329	19,308
Pension costs	20,627	13,462
Staff costs charged from other organisations	229,656	129,705
Other staff costs	5,006	3,779
Total	699,443	392,292

	Number	Number
The average number of staff employed by the charity during the period was:	14.9	8

Key management compensation

Key management includes the Trustees and members of senior management. The compensation paid and payable to key management for employee services is shown below:

	2020 £	2019 £
Wages and salaries	129,220	121,069
Pension costs	7,750	7,489
Total	136,970	128,558

The charity is recharged costs from a number of Vineyard member churches and other related charities in relation to time spent on VCUKI matters.

No employee received emoluments for taxation purposes over £60,000 in either the current or preceding year.

£1,578 (2019 - £1,247) was paid to 4 Trustees (2019 - 3) in respect of travel and subsistence costs.

Notes to the financial statements (continued)
For the year ended 31 December 2020

12 Tangible fixed assets

	Computers £	Total £
Cost or valuation		
As at 1st January 2020	12,629	12,629
Additions	3,750	3,750
Disposals	(6,050)	(6,050)
As at 31st December 2020	10,329	10,329
Depreciation		
As at 1st January 2019	7,499	7,499
Charge for the year	3,390	3,390
Eliminated on disposal	(6,050)	(6,050)
As at 31st December 2020	4,839	4,839
Net book values		
As at 31st December 2020	5,490	5,490
As at 31st December 2019	5,130	5,130

13 Debtors

	2020 £	2019 £
Trade debtors	510	3,766
Prepayments	25,608	29,218
Other debtors	1,567	2,198
	27,685	35,182

14 Creditors – Amounts falling due within one year

	2020 £	2019 £
Social security and other taxation	10,046	7,151
Accruals	26,637	45,426
Accruals - Grants	15,640	28,242
Deferred income	72,583	139,208
	124,906	220,027

Deferred income relates to conference fees received in advance.

15 Analysis of net assets between funds

	Fixed assets £	Current assets £	Current liabilities £	Total funds £
Designated funds	5,490	-	-	5,490
Restricted funds	-	358,334	-	358,334
Unrestricted funds	-	819,192	(124,906)	694,286
	5,490	1,177,526	(124,906)	1,058,110

Notes to the financial statements (continued)
For the year ended 31 December 2020

16 Funds

	Balances as at 1 January 2020	Incoming resources	Resources expended	Transfer between funds	Balances as at 31 December 2020
	£	£	£	£	£
Unrestricted fund	714,806	1,145,451	(1,165,971)	-	694,286
National Leaders conference	397,795	175,248	(220,038)	-	353,005
Church Planting Donation	9,026	-	(3,697)	-	5,329
Other Conferences	-	-	-	-	-
Restricted fund	406,821	175,248	(223,735)	-	358,334
Designated Fixed Asset Fund	5,130	3,750	(3,390)	-	5,490
Total funds	1,126,757	1,324,449	(1,393,096)	-	1,058,110

The designated fixed asset fund represents the net book value of fixed assets at the year end. Depreciation costs in relation to the fixed assets are recognised in the designated fund.

Restricted funds have arisen because restrictions have been placed on incoming resources as follows:

National Leaders Conference – Donations received to be used for DTI 2020 as VCUKI takes on the significant commitment to invest in our young people both within the Vineyard movement and those denominations, networks and streams that would like to join us, this is on-going. During the year a new offering was taken at the 2020 National Leaders Conference, this was to be shared amongst a number of organisations to assist them in their own ministries regarding youth and young people.

Church Planting - a legacy was received from a sister of a former Vineyard Pastor and restricted to church planting and especially in the SW Region.

17 Related parties

VCUKI objectives and activities include the provision of support and other services to Vineyard Church leaders and pastors and to the affiliated or Vineyard churches that they lead. These Vineyard Churches are usually established as independent charities in their own right but have common charitable objectives. The charity's Trustees and leadership group are drawn from the senior pastors and members of these Churches. Members' donations disclosed in note 2 include donations received from such member churches.

17 Related parties (continued)

Vineyard Music (UK) Limited is a related party due to a common Trustee between the two charities. During the year Vineyard Music (UK) Limited recharged the charity for staff time totalling £NIL (2019 - £36,019) and other expenses totalling £7,527 (2019 - £1,731). During the year Vineyard Music (UK) Ltd also refunded a total of £2,363 (2019 - £NIL) for reimbursements received by Vineyard Music (UK) Ltd and conference attendance fees but was due to VCUKI.

Hull Vineyard is a related party due to a common Trustee between the two charities. During the year Hull Vineyard recharged the charity for expenses totalling £10,129 (2019 - £10,129), as a contribution to PA services and other expenses. Hull Vineyard does not charge any rent for the use of its premises.

Trent Vineyard is a related party due to a common Trustee between the two charities. During the year Trent Vineyard recharged the charity for staff time and expenses totalling £63,689 (2019 - £53,714), funds were transferred to Trent for monies received on conferences that Trent ran on behalf of VCUKI during the year this totalled £71,454 (2019 - £163,532) and other recharges totalling £4,011 (2019 - £8,892).

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

	Notes	2020	2019
		£	£
Net (expenditure) / income for the reporting period (as per the Statement of Financial Activities)		(68,647)	343,234
Adjustments for			
Depreciation charge	12	3,390	1,916
Loss on sale of fixed assets		-	407
Dividends, interest and rents from investments	4	(5,386)	(6,268)
(Increase) / decrease in debtors		7,497	(11,990)
Increase/ (decrease) in creditors		(95,120)	21,255
Net Cash (used in) / provided by operating activities		(158,266)	348,554