

Vineyard Global Council Trust Limited

England & Wales · Charity number 1163754

Details

Other names VINEYARD INTERNATIONAL RESOURCING UK LIMITED, VIR

Status Registered

Legal form Charitable company

Company number [09329089](#)

Registered 2015-09-29

Register [View on the Charity Commission register](#)

Contact

Address Unit 8
K3 Business Park
200 Clough Road
Hull
HU5 1SW

Phone 01482 462690

Email finance.legal@vcuki.org.uk

Activities

Objects: THE ORGANISATION'S OBJECT IS TO ADVANCE THE CHRISTIAN FAITH INCLUDING MISSIONARY ACTIVITIES FOR THE PUBLIC BENEFIT IN THE UNITED KINGDOM AND WORLDWIDE THROUGH: - PROMOTING THE OVERALL VISION OF THE INTERNATIONAL FAMILY OF VINEYARD CHURCHES TO FULFIL THE GREAT COMMISSION OF JESUS CHRIST GIVEN TO HIS DISCIPLES RECORDED IN THE SCRIPTURES TO GO AND MAKE DISCIPLES OF ALL NATIONS, BAPTISING THEM IN THE NAME OF THE FATHER AND OF THE SON AND OF THE HOLY SPIRIT, AND TEACHING THEM TO OBEY EVERYTHING THAT OUR LORD JESUS CHRIST COMMANDED THEM TO DO; - STRENGTHENING COMMUNICATION WITHIN THE VINEYARD FAMILY IN ORDER THAT IT MAY WORK HARMONIOUSLY ACROSS THE WORLD AND TO PROVIDE ASSISTANCE TO THE WIDER CHRISTIAN CHURCH; - RAISING AWARENESS OF MISSIONS ISSUES AND ESTABLISH INTERNATIONAL WORKING GROUPS/TASK FORCES, AS AND WHEN APPROPRIATE, FOR THE PURPOSE OF RESEARCHING, DEVELOPING AND IMPLEMENTING ISSUES OF INTERNATIONAL CO-OPERATION; - FACILITATING THE ESTABLISHMENT AND IMPLEMENTATION OF RECOMMENDED GUIDELINES RELATING TO NATIONS IN WHICH THE VINEYARD FAMILY IS EMERGING; - PROVIDING RECOMMENDED GUIDELINES BASED ON OUR SHARED AND COMMON VALUES, FOR THE RELEASE OF NEW ASSOCIATIONS OF VINEYARD CHURCHES, CONFLICT RESOLUTION BETWEEN AND AMONGST THOSE ASSOCIATIONS, AND THE USE OF THE VINEYARD NAME; - BEING AVAILABLE TO ARBITRATE AND PROVIDE A FINAL 'COURT OF APPEAL' FOR NATIONAL LEADERS AND NATIONAL ASSOCIATIONS OF VINEYARD CHURCHES, UPON REQUEST BY EITHER THE NATIONAL LEADER OR THE NATIONAL ASSOCIATION; - OFFERING RESOURCES TO NEW NATIONAL LEADERS AND NEW NATIONAL MOVEMENTS OF VINEYARD CHURCHES;- HELPING WITH SUCCESSION PLANNING; - PROVIDING CRISIS MANAGEMENT AND CONFLICT RESOLUTION, AS AND WHEN NEEDED; - FACILITATING THE COORDINATION OF TRADEMARKING, WHERE APPROPRIATE; - CO-ORDINATING NATIONAL LEADERS' MEETINGS.

Activities: Advancement of the Christian faith, promotion of the overall vision of the international family of Vineyard Churches, communication between the Vineyard family to enable it to provide assistance to the wider Christian church and releasing of new Association of Vineyard Churches worldwide.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Other Defined Groups

Geography

- United States
- Throughout England And Wales

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £255,803 | £257,933 | - | - |
| 2023-12-31 | £231,263 | £221,453 | - | - |
| 2022-12-31 | £172,517 | £230,177 | - | - |
| 2021-12-31 | £135,169 | £149,314 | - | - |
| 2020-12-31 | £129,047 | £192,025 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------------------|------|------------|
| CLIFFORD JOHN WRIGHT | | 2026-05-01 |
| Claudio Osvaldo Caro Caro | | 2024-03-19 |
| Jeremy Peter George Cook | | 2026-04-15 |
| PETER FORBES MELVILLE STURROCK | | 2015-03-11 |

Vineyard Global Council Trust Limited

England & Wales - Charity number 1163754

Accounts

**REPORTS AND
FINANCIAL STATEMENTS**

FOR THE PERIOD ENDED 31 DECEMBER 2024

VINEYARD GLOBAL COUNCIL TRUST LTD

COMPANY REGISTRATION NUMBER 09329089

CHARITY REGISTRATION NUMBER 1163754



SD-0219093-1-6

VINEYARD GLOBAL COUNCIL TRUST LTD

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VINEYARD GLOBAL COUNCIL TRUST LTD

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2024

The Trustees (who are also directors of the company) present 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: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' 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 note 1 to the accounts and comply with the Charities Act 2011.

The Objects of the Charity

The principal objects of the Charity are as follows.

1. Advancement of the Christian faith including missionary activities for the public benefit in the United Kingdom and worldwide.
2. Promotion of the overall vision of the international family of Vineyard Churches.
3. To strengthen communication within the Vineyard family to enable it to provide assistance to the wider Christian church.
4. Facilitating the establishment and implementation of recommended guidelines based on our shared and common values.
5. The releasing of new Associations of Vineyard Churches worldwide.
6. Acting as arbitrator for conflict resolution between National Leaders and National Associations.

In support of these objects the Charity received contributions from Vineyard Churches UK & Ireland and donations from its international partners mainly from the USA, Switzerland, Holland, New Zealand, Canada, Chile, Scandinavia, South Africa and Kenya.

In the execution, the objects of the Charity are expressed in specific and practical ways described below and as such, the application of its resources are similarly displayed in the financial statements.

John Mumford is employed as Vineyard Global Leader. His role is to promote the overall vision of the international family of Vineyard Churches to fulfil the Great Commission of Jesus Christ given to his disciples to go and make disciples of all nations by planting new churches in the nations. Our deep conviction is that churches plant churches, and so our primary missions activity around the world is the establishment of new churches expressing the values of the Vineyard.

This year the company's focus has been on the continuation of "Discovering a Way Forward." A four year of laying pathways for the future of Vineyard Global, this continued in 2024.

VINEYARD GLOBAL COUNCIL TRUST LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2024

Discovering a way forward has gathered momentum during the year, the Vineyard Movement is growing with a sense of unity and calling amongst the National Directors, there is a recognition that we are entering a new and exciting phase of development and need to look forwards to the future, especially in the areas of structure and funding, what has sustained us this far will simply not be enough to carry us forward into the future.

The Charity desires and will work towards planting Kingdom of God-centred, healthy churches and culturally relevant Vineyard Churches that in turn plant other churches, where those Vineyards grow to the point where they can become National Vineyard Associations.

The planting, developing, and releasing of Vineyard Churches in the UK and worldwide will lead to changing the culture to think and be more outwardly focused.

We know that we face complex and challenging issues, across different and diverse national cultures, as we increase in size and the number of AVCs have multiplied, we take very seriously our responsibility to steward what has been called the 'sacred trust' which we believe God has given to us in the Vineyard, it is for us in our generation to faithfully protect and to hand on this trust to those that follow us.

Following the National Directors' meeting in Tavira, Portugal, in March 2024 several key decisions were made.

- The By-laws of Vineyard Global were approved by the Council and remitted to each AVC for their national leaders and trustees to review and comment on. The AVCs will appoint trustees whose role will be to liaise with Vineyard Global on behalf of the AVC.
- The Council recognises the challenges that lies ahead in drawing around 1,500 churches calling themselves 'vineyard' but are not yet affiliated to an AVC. Two meetings have taken place in the year to begin the work of addressing this challenge, firstly to review plans and to agree proposals before formulating an action plan to present at the Vineyard Global Council meeting in March 2025.

The Vineyard Global Council Trust is the legal charitable entity based in the United Kingdom and is responsible for the management of Vineyard Global Council assets, finances, and legal matters, to ensure alignment and compliance with charitable law and good practice.

The trustees have committed to recruit new trustees to bolster the board in 2024 but despite attempting to do so no further appointments have been made, but efforts will continue to be made.

The trustees met seven times during the year.

VINEYARD GLOBAL COUNCIL TRUST LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2024

Risk Management

We have a formal risk management process to assess business and operational risks and implement risk management strategies in order to minimise the effects of these. This involves identifying major strategic, operational and financial risks to which the Charity is exposed, prioritising them in terms of impact and likelihood of occurrence. Systems have been established to minimise such risks. The action plans are reviewed at least annually, in order to identify new risks and review existing strategies. Usually when new projects are undertaken during the year a risk analysis will be done prior to commencement. The main risk that the charity faces is lack or short fall of donations coming in, though the main source of income is via the Association of Vineyard Churches (AVCs) around the world, a more direct approach is being taken to seek out how much they are planning to give and when, with follow up if the promised donations have not been received. Further donations are required to maintain the charity, the trustees are fully aware of these risks, and with communication and actively seeking out these additional donations, the risks that the charity faces can be mitigated. The Trustees have carried out a risk assessment as part of their responsibilities.

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 headmaster of a large comprehensive school or within the charitable sector.

Financial Control

The Charity does a detailed annual budget for financial control purposes, against which it reports the actual monthly figures. In addition, a long-term plan is kept under review and covers a period of at least five years, primarily in descriptive terms. The Trustees are aware of "The Hallmarks" of a well-run charity and seek to run this Charity in accordance with them.

Activities and Achievements for the period

When planning the activities for the year, the Trustees have complied with the duty in section 4 of the Charities Act 2011 to refer to the Public Benefit guidance published by the Charity Commission, and in particular, the specific guidance on charities for the advancement of religion.

In June and December, the Vineyard Global Leader met up with the Vineyard Global Leadership Team in the US.

VINEYARD GLOBAL COUNCIL TRUST LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2024

Activities and Achievements for the period (continued)

In March the National Directors met in Tavira, Portugal, where important decisions were made regarding the structure including the new by-laws and the development of the international Vineyard movement over the next decade.

Relationships are growing well amongst the groups and as a whole group. With National Directors visiting one another and making plans together.

Additional funding has been received from Vineyard USA totalling £135,480 to cover the shortfall in the finances for the year, the trustees are extremely grateful for their generosity to the Vineyard Global family.

John and Eleanor have offered Vineyard Global Council Trust to continue in their roles as Global Leader's during 2025 and are happy to continue in the role as long as they enjoy continued good health.

Finances and Other Matters

Review

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

The principal income came from contributions from Vineyard Churches UK & Ireland and small on-going donations from AVCs (Association of Vineyard Churches) from around the world.

Total incoming resources for the period amounted to £255,803 (2023 - £231,263).

Total resources expended for the period amounted to £257,933 (2023 - £221,453).

Leaving reserves at the period end of £48,799 (2023 - £50,929).

VINEYARD GLOBAL COUNCIL TRUST LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2024

Finances and Other Matters (Continued)

Reserves

The Trustees having reviewed the reserves policy in light of the additional funding received during the previous year and the 2% contributions received from the AVCs. The charity should keep reserves to:

1. To enable the Charity to fund the International Co-Ordinator's employment contract on a rolling monthly basis.
2. To hold sufficient working funds for the core level of Vineyard Global activities, for up to four months. Such core activities are those that specifically related to the administration of the charity that enable the basic functions to continue.

Reserves have remained static during the year.

However, the trustees are aware of the current funding shortages in the charity.

Vineyard USA has proposed, as a sustainable solution to this shortfall to gift Vineyard Global sufficient funds to meet the needs of the company in 2025. Vineyard USA will, in addition, take responsibility for the payment of a Major Gift Officer, whose role will be to raise funds for Vineyard Global.

Therefore, in light of the above comments, the trustees have a reasonable expectation that the charity will have adequate resources to continue in existence for a period of 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

Future Plans

The plans for the future include:

1. To continue to implement the Discovering our way Forward.
2. Working with the existing Vineyard Churches and National Offices.
3. Identifying new and emerging leaders both for the local church and national level.
4. Train and equip those leaders.
5. Continue to travel widely but principally to the US.
6. Continue to proactively seek Vineyard-inclined businessmen and women to provide contributions to the continuing work.
7. Host and organise a National Directors Meeting in the Portugal in March 2025.
8. Seek new trustees to join the VGCT board.

Staffing

As at the 31 December 2024 the Charity had the following staff.

Rev JA Mumford - Vineyard Global Leader (Paid)

VINEYARD GLOBAL COUNCIL TRUST LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2024

In addition, Eleanor Mumford serves in a voluntary capacity as International Co-Ordinator and voluntary assistance is provided in legal matters by Peter Sturrock and financial administration by Paul Masters (Finance Manager of Vineyard Churches UK & Ireland).

Administrative assistance is provided, on a part time basis, by Michelle Newstead, who is seconded from Central Northampton Vineyard.

Structure Governance and Management

Governing Document

The company was registered on 26 November 2014 and given charitable status on 29 September 2015.

Government and Management

The Memorandum and Articles of Association govern Vineyard Global Council Trust Ltd. The Trustees typically meet at least three times a year; with one meeting including an AGM. Such trustees are appointed in line with the Memorandum and Articles of Association. Normally they would be individuals who are volunteers of the Charity and are chosen both for their understanding of the objects of the Charity as well as their professional expertise. Day to day management is delegated to the Chairman, along with paid staff and volunteers, who implement the objects and execute the administration of the Charity under delegated authority, so that all decisions may be ratified by the full Board. The Board is kept informed by regular monthly reports.

The training of new Trustees takes place by a short induction programme of explaining the role of a director/trustee and typically as an observer at two meetings. They are given a:

- Copy of the Articles and Memorandum of Association;
- Copy and explanation of the latest financial report;
- Copy of "The Hallmarks of A Well-Run Charity";
- Future Plans;
- 'How to be a Trustee in Vineyard' Manual.

They are also directed to the Charity Commission website and sent periodic articles to keep them abreast of developments in the charitable sector. Normally at each trustee meeting a short time of discussion would take place to familiarise each other with recent legislative developments and from time to time the Trustees would go on specific training courses to keep up to date.

Reference and Administrative Details

Charity name – Vineyard Global Council Trust Limited

Registered Charity No. 1163754

Company Registration Number: 09329089

VINEYARD GLOBAL COUNCIL TRUST LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2024

Reference and Administrative Details (continued)

Country of Incorporation: England and Wales

Registered and Principal office

Unit 8, K3 Business Park
200 Clough Road
Hull
HU5 1SW
Tel: 01482 462690

Bankers

Lloyds Bank plc,
Hull City Centre Branch
PO BOX 1000
BX1 1LT

Insurers

CaSE Insurance Services Ltd
Manor House
19 Church Street
Leatherhead
Surrey, KT22 8DN

Independent Examiner

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

Trustees

Mr W Quirke
Mr P Sturrock
Mr P Strout
Mr C Caro
Mr J Mumford

Resigned – 8th April 2024
Appointed – 19th March 2024
Appointed – 19th March 2024

Trustees' responsibilities statement

The trustees 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.

VINEYARD GLOBAL COUNCIL TRUST LTD

**TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 DECEMBER 2024**

Trustees' responsibilities statement (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. 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.



PFM Sturrock
Trustee / Director
Dated: 22 May 2025

VINEYARD GLOBAL COUNCIL TRUST LTD

Independent Examiner's Report to the Trustees of Vineyard Global Council Trust

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2024 which are set out on pages eleven to nineteen.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Signed:



S T Bramall BSc FCA
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
HU2 8BA
Date: 22 May 2025

VINEYARD GLOBAL COUNCIL TRUST LTD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 DECEMBER 2024

| | Notes | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|--|-----------|---------------------------------|-------------------------------|--------------------------|--------------------------|
| <u>Incoming resources</u> | | | | | |
| from: | | | | | |
| Donations and Legacies | 2 | 255,803 | - | 255,803 | 231,237 |
| Investment Income | 2 | - | - | - | - |
| Other | 2 | - | - | - | 26 |
| Total Incoming resources | | 255,803 | - | 255,803 | 231,263 |
| <u>Expenditure on:</u> | | | | | |
| Direct Charitable activities | 3 | 229,751 | - | 229,751 | 194,012 |
| Support Costs | 3 | 26,646 | - | 26,646 | 25,357 |
| Governance | 3 | 1,536 | - | 1,536 | 2,084 |
| Total Resources expended | | 257,933 | - | 257,933 | 221,453 |
| Net (expenditure)/Income | | (2,130) | - | (2,130) | 9,810 |
| <u>Reconciliation of funds</u> | | | | | |
| Transfer between funds | 10 | - | - | - | - |
| Net movement in funds | | (2,130) | | (2,130) | 9,810 |
| Total funds brought forward | 10 | 50,929 | - | 50,929 | 41,119 |
| Fund balances at 31 December 2024 | 10 | 48,799 | - | 48,799 | 50,929 |

All the company's activities are classed as continuing

The notes form part of these financial statements

**VINEYARD GLOBAL COUNCIL TRUST (Charity Registration No. 1163754)
(Company Registration No. 9329089)
BALANCE SHEET
AS AT 31 DECEMBER 2024**

| | Notes | As at 31 December 2024 | As at 31 December 2023 |
|-------------------------------------|-------|------------------------------|------------------------------|
| | | £ | £ |
| Fixed Assets | | | |
| Tangible | 6 | 1,210 | 910 |
| Current Assets | | | |
| Debtors | 7 | 30,708 | 34,272 |
| Cash at Bank and in hand | | 21,380 | 28,915 |
| Creditors: due within a year | 8 | <u>(4,499)</u> | <u>(13,168)</u> |
| Net Assets | | <u>48,799</u> | <u>50,929</u> |
| Funds | | | |
| Restricted Funds | | - | - |
| Unrestricted Funds | | 48,799 | 50,929 |
| Total Funds | 10 | <u>48,799</u> | <u>50,929</u> |

For the period ended 31 December 2024 the company was entitled to exemption under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibility for complying with the requirements of the Act with respect for the preparation of accounts ensuring:

- 1) that the accounting records comply with Sections 386 and 387 of the Companies Act 2006 and
- 2) prepare financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its surplus or deficit for each financial period in accordance with the requirements of Sections 394 and 395 and which comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.



PFM Sturrock
Trustee / Director
Dated: 22 May 2025

The notes form part of these financial statements

VINEYARD GLOBAL COUNCIL TRUST LTD

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

1. Accounting Policies

a. Statement of compliance

Vineyard Global Council Trust Ltd is an incorporated charity registered in England / Wales. The address of the registered office is given in the charity information on page of these financial statements.

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 (SORP) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' 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 note 1 to the accounts and comply with the Charities Act 2011.

Due to the level of cash and unrestricted reserves held the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Funds Accounting

All funds have been analysed into their different types, namely unrestricted funds, which are not subject to any special restrictions, and they can be used as the Trustees decide. Restricted funds are where the donor has imposed restrictions on how the fund may be used, but which do not prevent the fund being spent.

b. Incoming Resources

Donations and tithes are credited to the financial statements as received. The value of services provided by volunteers has not been included in these accounts.

c. Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, which cannot be recovered, and is reported as part of the expenditure to which it relates.

VINEYARD GLOBAL COUNCIL TRUST LTD

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31 DECEMBER 2024

c. Resources Expended (continued)

Charitable activities expenditure comprises of those costs incurred by the Charity in the delivery of its activities and service for beneficiaries. It includes costs of an indirect nature necessary to support them. As noted in the Trustee's Report the principal objects of the Charity are the advancement of the Christian faith including missionary activities for the public benefit in the United Kingdom and worldwide. Promotion of the overall vision of the international family of Vineyard Churches, to strengthen communication within the Vineyard family to enable it to provide assistance to the wider Christian church, facilitating the establishment and implementation of recommended guidelines based on our shared and common values and releasing of new Associations of Vineyard Churches worldwide and to act as arbitrator for conflict resolution between National Leaders and National Associations.

d. Fixed Assets and Depreciation

Fixed assets are capitalised if the expenditure is over £500 and have an expected economic life of more than two years, except where the purchase is part of a larger project, which will amount in total to over £500 and have a useful life in excess of two years. Depreciation is provided on all tangible assets at rates calculated to write off the cost or revalued amount on a straight-line basis over the expected economic lives as follows:

| | |
|-----------------------|---------|
| Office Equipment | 4 years |
| Fixtures and fittings | 4 years |
| Computer equipment | 2 years |

e. Pension costs

The pension costs charged in the accounts represent the contributions payable by the Charity during the year.

f. 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.

VINEYARD GLOBAL COUNCIL TRUST LTD

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2024**

2. Income

Income and related expenditure is wholly attributable to the Charity's principal activities. Donations to the Charity are primarily from outside of the UK:

| | Unrestricted funds £ | Restricted funds £ | Total 2024 £ | Total 2024 £ |
|-------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Donations | 255,803 | - | 255,803 | 231,237 |
| Other: | - | - | | 26 |
| Honorarium | - | - | - | - |
| Investment Income | - | - | - | - |
| | <u>255,803</u> | <u>-</u> | <u>255,803</u> | <u>231,263</u> |

The percentage of Donations attributable to geographical markets outside the United Kingdom was 93.7% (2023 – 92.3%)

3. Total Resources expended

| | Unrestricted Staff Costs £ | Unrestricted Other Costs £ | Restricted Other Costs £ | Total 2024 £ | Total 2023 £ |
|--------------------------------------|---|---|---|-----------------------------|-----------------------------|
| Direct Charitable Expenditure | 110,311 | 119,440 | - | 229,751 | 194,012 |
| Support costs | - | 26,646 | - | 26,646 | 25,357 |
| Governance | - | 1,536 | - | 1,536 | 2,084 |
| | <u>110,311</u> | <u>147,622</u> | <u>-</u> | <u>257,933</u> | <u>221,453</u> |

VINEYARD GLOBAL COUNCIL TRUST LTD

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31 DECEMBER 2024

4. Staff Costs

Only one employee is employed by the Charity. All staff costs detailed in note 3 relates to key management personnel and is made up of the following:

| | 2024 | 2023 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and Salaries | 91,864 | 91,864 |
| Social security costs | 9,261 | 9,261 |
| Pension costs | <u>9,186</u> | <u>9,186</u> |
| | <u>110,311</u> | <u>110,311</u> |

One of the Trustee John Mumford has received remuneration exceeding £60,000 in the year.

5. Net (expenditure)/income

Net (expenditure)/income is stated after charging:

| | 2024 | 2023 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Depreciation | 1,019 | 637 |
| Independent Examination fee | 1,536 | 1,458 |
| Pension Costs | <u>9,186</u> | <u>9,186</u> |

VINEYARD GLOBAL COUNCIL TRUST LTD

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31 DECEMBER 2024

6. Tangible fixed assets

| | Computers | Office Equipment | Total |
|--------------------------|------------------|-----------------------------|---------------|
| | £ | £ | £ |
| Cost or valuation | | | |
| As at 1st January 2024 | 4,651 | 4,394 | 9,045 |
| Additions | 1,319 | - | 1,319 |
| As at 31st December 2024 | <u>5,970</u> | <u>4,394</u> | <u>10,364</u> |
| Depreciation | | | |
| As at 1st Jan 2024 | 4,651 | 3,484 | 8,135 |
| Charge for period | 660 | 359 | 1,019 |
| As at 31st December 2024 | <u>5,311</u> | <u>3,843</u> | <u>9,154</u> |
| Net Book Value | | | |
| As at 31st December 2024 | <u>659</u> | <u>551</u> | <u>1,210</u> |
| As at 31st December 2023 | <u>-</u> | <u>910</u> | <u>910</u> |

7. Debtors

| | 2024 | 2023 |
|-------------|---------------|---------------|
| | £ | £ |
| Prepayments | <u>30,708</u> | <u>34,272</u> |

VINEYARD GLOBAL COUNCIL TRUST LTD

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2024**

8. Creditors – amounts falling due within one year

| | 2024 | 2023 |
|------------------------------------|---------------------|----------------------|
| | £ | £ |
| Social Security and other taxation | 1,852 | 1,852 |
| Accruals | 1,881 | 10,550 |
| Other Creditors | <u>766</u> | <u>766</u> |
| | <u>4,499</u> | <u>13,168</u> |

Included within other creditors above is an outstanding pension contribution totalling £766.

9. Related parties

P Sturrock, Trustee, received an honorarium of £7,500 (2023 - £7,500) for his time on moving "Discovering a Way Forward" in writing policies, procedures, attaining to the by-laws and other documentation. During the year, a total of £13,610 (2023: £1,625) was reimbursed to 4 Trustees for various expenses undertaken on behalf of the charity's purpose.

Peter Sturrock has been paid £3,000 (2023: £3,000) as a gift for running the National Directors meeting.

J A Mumford has gifted Vineyard Global £1,500 during the year (2023: £NIL)

E M Mumford who is the wife of the trustee J A Mumford has been paid a total of £6,000 in the year for her admin support.

10. Funds and their analysis between assets

| | Unrestricted Funds | Restricted Funds | Total |
|--|-------------------------------|-----------------------------|---------------|
| | £ | £ | £ |
| As at 1 January 2024 | 50,929 | - | 50,929 |
| Incoming Resources for period | 255,803 | - | 255,803 |
| Resources Expended for period | (257,933) | - | (257,933) |
| Transfer between funds | - | - | - |
| Total Resources as at 31 December 2024 | <u>48,799</u> | <u>-</u> | <u>48,799</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total £ |
|---------------------------------------|-------------------------------------|-----------------------------------|--------------------|
| Total funds can be analysed as | | | |
| Fixed Assets | 1,210 | - | 1,210 |
| Current Assets | 52,088 | - | 52,088 |
| Creditors | (4,499) | - | (4,499) |
| Total | 48,799 | - | 48,799 |

Vineyard Global Council Trust Limited

England & Wales - Charity number 1163754

Accounts

**REPORTS AND
FINANCIAL STATEMENTS**

FOR THE PERIOD ENDED 31 DECEMBER 2023

**VINEYARD GLOBAL COUNCIL TRUST LTD
FORMERLY VINEYARD INTERNATIONAL RESOURCING UK LTD**

COMPANY REGISTRATION NUMBER 09329089

CHARITY REGISTRATION NUMBER 1163754



SD-0214115-1-6

**VINEYARD GLOBAL COUNCIL TRUST LTD
FORMERLY VINEYARD INTERNATIONAL RESOURCING UK LTD**

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| Notes to the Financial Statements | 14-20 |

**VINEYARD GLOBAL COUNCIL TRUST LTD
FORMERLY VINEYARD INTERNATIONAL RESOURCING UK LTD**

**TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2023**

The Trustees (who are also directors of the company) present 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: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' 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 note 1 to the accounts and comply with the Charities Act 2011.

The Objects of the Charity

The principal objects of the Charity are as follows.

1. Advancement of the Christian faith including missionary activities for the public benefit in the United Kingdom and worldwide.
2. Promotion of the overall vision of the international family of Vineyard Churches.
3. To strengthen communication within the Vineyard family to enable it to provide assistance to the wider Christian church.
4. Facilitating the establishment and implementation of recommended guidelines based on our shared and common values.
5. The releasing of new Associations of Vineyard Churches worldwide.
6. Acting as arbitrator for conflict resolution between National Leaders and National Associations.

In support of these objects the Charity received contributions from Vineyard Churches UK & Ireland and donations from its international partners mainly from the USA, Switzerland, Holland, New Zealand, Canada, Chile, Scandinavia, South Africa and Kenya.

In the execution, the objects of the Charity are expressed in specific and practical ways described below and as such, the application of its resources are similarly displayed in the financial statements.

John Murnford is employed as Vineyard Global Leader. His role is to promote the overall vision of the international family of Vineyard Churches to fulfil the Great Commission of Jesus Christ given to his disciples to go and make disciples of all nations by planting new churches in the nations. Our deep conviction is that churches plant churches, and so our primary missions activity around the world is the establishment of new churches expressing the values of the Vineyard.

This year the company's focus has been on participating in the discussions with Vineyard Global and Vineyard Global Council about "Discovering a Way Forward." To that end there has been a succession of meetings together which have proved to be very useful and productive. First of all, an evaluation of the role of the Vineyard Global Leader has taken place, which had been agreed that Vineyard Global with donations from individuals would finance the employment of the Vineyard Global Leader.

**VINEYARD GLOBAL COUNCIL TRUST LTD
FORMERLY VINEYARD INTERNATIONAL RESOURCING UK LTD**

**TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 DECEMBER 2023**

Discovering a way forward has gathered momentum during the year, the Vineyard Movement is growing with a sense of unity and calling amongst the National Directors, there is a recognition that we are entering a new and exciting phase of development and need to look forwards to the future, especially in the areas of structure and funding, what has sustained us thus far will simply not be enough to carry us forward into the future.

The Charity desires and will work towards planting Kingdom of God-centred, healthy churches and culturally relevant Vineyard Churches that in turn plant other churches, where those Vineyards grow to the point where they can become National Vineyard Associations.

The planting, developing, and releasing of Vineyard Churches in the UK and worldwide will lead to changing the culture to think and be more outwardly focused.

We know that we face complex and challenging issues, across different and diverse national cultures, as we increase in size and the number of AVCs have multiplied, we take very seriously our responsibility to steward what has been called the 'sacred trust' which we believe God has given to us in the Vineyard, it is for us in our generation to faithfully protect and to hand on this trust to those that follow us.

Following the National Directors' meeting in Tavira, Portugal, in March 2023 several key decisions were made.

There are three keyways that Vineyards find their expression around the world:

- The local Vineyard Church
- Associations of Vineyard Churches
- Vineyard Global

Our ultimate identity, strength, and resourcing comes from the grass roots of who we are. We are not a 'typical' top-down organisation, the role then of Vineyard Global, is to provide service and assistance to our national Associations of Vineyard Churches, their National Directors, and teams, who in turn exist to serve the local church.

A special resolution was passed by the trustees of Vineyard International Resourcing (UK) Ltd on the 5th May 2023 to change the company name to Vineyard Global Council Trust Limited and was incorporated at Companies House on the 16th June 2023.

The Vineyard Global Council Trust is the legal charitable entity based in the United Kingdom and is responsible for the management of Vineyard Global Council assets, finances, and legal matters, to ensure alignment and compliance with charitable law and good practice.

**VINEYARD GLOBAL COUNCIL TRUST LTD
FORMERLY VINEYARD INTERNATIONAL RESOURCING UK LTD**

**TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 DECEMBER 2023**

Risk Management

We have a formal risk management process to assess business and operational risks and implement risk management strategies in order to minimise the effects of these. This involves identifying major strategic, operational and financial risks to which the Charity is exposed, prioritising them in terms of impact and likelihood of occurrence. Systems have been established to minimise such risks. The action plans are reviewed at least annually, in order to identify new risks and review existing strategies. Usually when new projects are undertaken during the year a risk analysis will be done prior to commencement. The main risk that the charity faces is lack or short fall of donations coming in, though the main source of income is via the Association of Vineyard Churches (AVCs) around the world, a more direct approach is being taken to seek out how much they are going planning to give and when, with follow up if the promised donations have not been received. Further donations are required to maintain the charity, the trustees are fully aware of these risks, and with communication and actively seeking out these additional donations, the risks that the charity faces can be mitigated. The Trustees have carried out a risk assessment as part of their responsibilities.

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 headmaster of a large comprehensive school or within the charitable sector.

Financial Control

The Charity does a detailed annual budget for financial control purposes, against which it reports the actual monthly figures. In addition, a long-term plan is kept under review and covers a period of at least five years, primarily in descriptive terms. The Trustees are aware of "The Hallmarks" of a well-run charity and seek to run this Charity in accordance with them.

Activities and Achievements for the period

When planning the activities for the year, the Trustees have complied with the duty in section 4 of the Charities Act 2011 to refer to the Public Benefit guidance published by the Charity Commission, and in particular, the specific guidance on charities for the advancement of religion.

In August and September, the Vineyard Global Leader met up with the Vineyard Global Leadership Team in the US.

**VINEYARD GLOBAL COUNCIL TRUST LTD
FORMERLY VINEYARD INTERNATIONAL RESOURCING UK LTD**

**TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 DECEMBER 2023**

Activities and Achievements for the period (continued)

In March the National Directors meet in Tavira, Portugal, where important decisions were made regarding the structure and 'way forward'.

Relationships are growing well amongst the groups and as a whole group. With National Directors visiting one another and making plans together.

Additional funding was sought and this, produced donations totalling \$49,991 (reported in the financial statements in sterling), which will be used to fund future ministry. Additional funding has been received from Vineyard USA totalling £70,962 to cover the shortfall in the finances for the year, the trustees are extremely grateful for their generosity to the Vineyard Global family.

John and Eleanor have offered Vineyard Global Council Trust to continue in their roles as long as they enjoy continued good health.

Finances and Other Matters

Review

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

The principal income came from contributions from AVC US & Vineyard Churches UK & Ireland and small on-going donations from AVCs (Association of Vineyard Churches) from around the world.

Total incoming resources for the period amounted to £231,263 (2022 - £172,517).

Total resources expended for the period amounted to £221,453 (2022 - £230,177).

Leaving reserves at the period end of £50,929 (2022 - £41,119).

**VINEYARD GLOBAL COUNCIL TRUST LTD
FORMERLY VINEYARD INTERNATIONAL RESOURCING UK LTD**

**TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 DECEMBER 2023**

Finances and Other Matters (Continued)

Reserves

The Trustees having reviewed the reserves policy in light of the additional funding received during the previous year and the 2% contributions received from the AVCs. The charity should keep reserves to:

1. To enable the Charity to fund the International Co-Ordinator's employment contract on a rolling monthly basis.
2. To hold sufficient working funds for the core level of Vineyard Global activities, for up to four months. Such core activities are those that specifically related to the administration of the charity that enable the basic functions to continue.

Reserves have improved slightly during the year.

However, the trustees are aware of the current funding shortages in the charity.

Vineyard USA has proposed, as a sustainable solution to this shortfall to gift Vineyard Global sufficient funds to meet the needs of the company in 2023 and 2024. Vineyard USA will, in addition, take responsibility for the payment of a Major Gift Officer, whose role will be to raise funds for Vineyard Global.

Therefore, in light of the above comments, the trustees have a reasonable expectation that the charity will have adequate resources to continue in existence for a period of 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

Future Plans

The plans for the future include:

1. To continue to implement the Discovering our way Forward.
2. Working with the existing Vineyard Churches and National Offices.
3. Identifying new and emerging leaders both for the local church and national level.
4. Train and equip those leaders.
5. Continue to travel widely but principally to the US and Australia.
6. Continue to proactively seek Vineyard-inclined businessmen and women to provide contributions to the continuing work.
7. Host and organise a National Directors Meeting in the Portugal in March 2024.

Staffing

As at the 31 December 2023 the Charity had the following staff.

Rev JA Mumford - Vineyard Global Leader (Paid)

**VINEYARD GLOBAL COUNCIL TRUST LTD
FORMERLY VINEYARD INTERNATIONAL RESOURCING UK LTD**

**TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 DECEMBER 2023**

In addition, Eleanor Mumford serves in a voluntary capacity as International Co-Ordinator and voluntary assistance is provided in legal matters by Peter Sturrock and financial administration by Paul Masters (Finance Manager of Vineyard Churches UK & Ireland).

Administrative assistance is provided, on a part time basis, by Michelle Newstead, who is seconded from Central Northampton Vineyard.

Structure Governance and Management

Governing Document

The company was registered on 26 November 2014 and given charitable status on 29 September 2015.

Government and Management

The Memorandum and Articles of Association govern Vineyard Global Council Trust Ltd. The Trustees typically meet at least three times a year; with one meeting including an AGM. Such trustees are appointed in line with the Memorandum and Articles of Association. Normally they would be individuals who are volunteers of the Charity and are chosen both for their understanding of the objects of the Charity as well as their professional expertise. Day to day management is delegated to the Chairman, along with paid staff and volunteers, who implement the objects and execute the administration of the Charity under delegated authority, so that all decisions may be ratified by the full Board. The Board is kept informed by regular monthly reports.

The training of new Trustees takes place by a short induction programme of explaining the role of a director/trustee and typically as an observer at two meetings. They are given a:

- Copy of the Articles and Memorandum of Association;
- Copy and explanation of the latest financial report;
- Copy of "The Hallmarks of A Well-Run Charity";
- Future Plans;
- 'How to be a Trustee in Vineyard' Manual.

They are also directed to the Charity Commission website and sent periodic articles to keep them abreast of developments in the charitable sector. Normally at each trustee meeting a short time of discussion would take place to familiarise each other with recent legislative developments and from time to time the Trustees would go on specific training courses to keep up to date.

Reference and Administrative Details

Charity name – Vineyard Global Council Trust Limited

Registered Charity No. 1163754

Company Registration Number: 09329089

**VINEYARD GLOBAL COUNCIL TRUST LTD
FORMERLY VINEYARD INTERNATIONAL RESOURCING UK LTD**

**TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 DECEMBER 2023**

Reference and Administrative Details (continued)

Country of Incorporation: England and Wales

Registered and Principal office

Unit 8, K3 Business Park
200 Clough Road
Hull
HU5 1SW
Tel: 01482 462690

Bankers

Lloyds Bank plc,
Hull City Centre Branch
PO BOX 1000
BX1 1LT

Insurers

CaSE Insurance Services Ltd
Manor House
19 Church Street
Leatherhead
Surrey, KT22 8DN

Independent Examiner

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

Trustees

Mr G Speers - Chairman
Mr W Quirke
Mr P Sturrock
Mr P Strout - Chairman

Resigned 22nd June 2023

Trustees' responsibilities statement

The trustees 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:

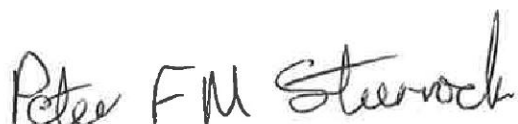
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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.

**VINEYARD GLOBAL COUNCIL TRUST LTD
FORMERLY VINEYARD INTERNATIONAL RESOURCING UK LTD**

**TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 DECEMBER 2023**

Trustees' responsibilities statement (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. 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.



PFM Sturrock
Trustee / Director
Dated: 6 June 2024

**VINEYARD GLOBAL COUNCIL TRUST LTD
FORMERLY VINEYARD INTERNATIONAL RESOURCING UK LTD**

**Independent Examiner's Report to the Trustees of Vineyard Global Council Trust
formerly Vineyard International Resourcing UK Ltd**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2023 which are set out on pages twelve to ninetecn.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed:



S T Bramall BSc FCA
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
HU2 8BA

Date: 6 June 2024

VINEYARD GLOBAL COUNCIL TRUST LTD
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 DECEMBER 2023

| | Notes | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|--|-------|---------------------------------|-------------------------------|--------------------------|--------------------------|
| <u>Incoming resources</u> | | | | | |
| from: | | | | | |
| Donations and Legacies | 2 | 231,237 | - | 231,237 | 172,491 |
| Investment Income | 2 | - | - | - | - |
| Other | 2 | 26 | - | 26 | 26 |
| Total Incoming resources | | 231,263 | - | 231,263 | 172,517 |
| <u>Expenditure on:</u> | | | | | |
| Direct Charitable activities | 3 | 194,012 | - | 194,012 | 207,111 |
| Support Costs | | | | | |
| Governance | 3 | 25,357 | - | 25,357 | 21,710 |
| | 3 | 2,084 | - | 2,084 | 1,356 |
| Total Resources expended | | 221,453 | - | 221,453 | 230,177 |
| Net (expenditure)/Income | | 9,810 | - | 9,810 | (57,660) |
| <u>Reconciliation of funds</u> | | | | | |
| Transfer between funds | | | | | |
| | 10 | 41,495 | (41,495) | - | - |
| Net movement in funds | | 51,305 | (41,495) | 9,810 | (57,660) |
| Total funds brought forward | 10 | (376) | 41,495 | 41,119 | 98,779 |
| Fund balances at 31 December 2023 | 10 | 50,929 | - | 50,929 | 41,119 |

All the company's activities are classed as continuing

The notes form part of these financial statements

VINEYARD GLOBAL COUNCIL TRUST LTD (Charity Registration No. 1163754)
(Company Registration No. 9329089)
BALANCE SHEET
AS AT 31 DECEMBER 2023

| | Notes | As at 31 December 2023 | As at 31 December 2022 |
|-------------------------------------|-------|------------------------------|------------------------------|
| | | £ | £ |
| Fixed Assets | | | |
| Tangible | 6 | 910 | 769 |
| Current Assets | | | |
| Debtors | 7 | 34,272 | 25,783 |
| Cash at Bank and in hand | | 28,915 | 20,383 |
| Creditors: due within a year | 8 | <u>(13,168)</u> | <u>(5,816)</u> |
| Net Assets | | <u>50,929</u> | <u>41,119</u> |
| Funds | | | |
| Restricted Funds | | - | 41,495 |
| Unrestricted Funds | | 50,929 | (367) |
| Total Funds | 10 | <u>50,929</u> | <u>41,119</u> |

For the period ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibility for complying with the requirements of the Act with respect for the preparation of accounts ensuring:

- 1) that the accounting records comply with Sections 386 and 387 of the Companies Act 2006 and
- 2) prepare financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its surplus or deficit for each financial period in accordance with the requirements of Sections 394 and 395 and which comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Peter F M Sturrock

PFM Sturrock
Trustee / Director
Dated: 6 June 2024

The notes form part of these financial statements

**VINEYARD GLOBAL COUNCIL TRUST LTD
FORMERLY VINEYARD INTERNATIONAL RESOURCING UK LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2023**

1. Accounting Policies

a. Statement of compliance

Vineyard International Resourcing UK Ltd is an incorporated charity registered in England / Wales. The address of the registered office is given in the charity information on page of these financial statements.

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 (SORP) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' 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 note 1 to the accounts and comply with the Charities Act 2011.

Due to the level of cash and unrestricted reserves held the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Funds Accounting

All funds have been analysed into their different types, namely unrestricted funds, which are not subject to any special restrictions, and they can be used as the Trustees decide. Restricted funds are where the donor has imposed restrictions on how the fund may be used, but which do not prevent the fund being spent.

b. Incoming Resources

Donations and tithes are credited to the financial statements as received. The value of services provided by volunteers has not been included in these accounts.

c. Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, which cannot be recovered, and is reported as part of the expenditure to which it relates.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2023**

c. Resources Expended (continued)

Charitable activities expenditure comprises of those costs incurred by the Charity in the delivery of its activities and service for beneficiaries. It includes costs of an indirect nature necessary to support them. As noted in the Trustee's Report the principal objects of the Charity are the advancement of the Christian faith including missionary activities for the public benefit in the United Kingdom and worldwide. Promotion of the overall vision of the international family of Vineyard Churches, to strengthen communication within the Vineyard family to enable it to provide assistance to the wider Christian church, facilitating the establishment and implementation of recommended guidelines based on our shared and common values and releasing of new Associations of Vineyard Churches worldwide and to act as arbitrator for conflict resolution between National Leaders and National Associations.

d. Fixed Assets and Depreciation

Fixed assets are capitalised if the expenditure is over £500 and have an expected economic life of more than two years, except where the purchase is part of a larger project, which will amount in total to over £500 and have a useful life in excess of two years. Depreciation is provided on all tangible assets at rates calculated to write off the cost or revalued amount on a straight-line basis over the expected economic lives as follows:

| | |
|-----------------------|---------|
| Office Equipment | 4 years |
| Fixtures and fittings | 4 years |
| Computer equipment | 2 years |

e. Pension costs

The pension costs charged in the accounts represent the contributions payable by the Charity during the year.

f. 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.

**VINEYARD GLOBAL COUNCIL TRUST LTD
FORMERLY VINEYARD INTERNATIONAL RESOURCING UK LTD**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2023**

2. Income

Income and related expenditure is wholly attributable to the Charity's principal activities. Donations to the Charity are primarily from outside of the UK:

| | Unrestricted funds £ | Restricted funds £ | Total 2023 £ | Total 2022 £ |
|-------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Donations | 231,237 | - | 231,237 | 165,799 |
| Other: | 26 | - | 26 | 26 |
| Honorarium | - | - | - | 6,692 |
| Investment Income | - | - | - | - |
| | <u>231,263</u> | <u>-</u> | <u>231,263</u> | <u>172,517</u> |

The percentage of Donations attributable to geographical markets outside the United Kingdom was 92.3% (2022 – 85.0%)

3. Total Resources expended

| | Unrestricted Staff Costs £ | Unrestricted Other Costs £ | Restricted Other Costs £ | Total 2023 £ | Total 2022 £ |
|--------------------------------------|---|---|---|-----------------------------|-----------------------------|
| Direct Charitable Expenditure | 110,311 | 83,701 | - | 194,012 | 207,111 |
| Support costs | - | 25,357 | - | 25,357 | 21,710 |
| Governance | - | 2,084 | - | 2,084 | 1,356 |
| | <u>110,311</u> | <u>111,142</u> | <u>-</u> | <u>221,453</u> | <u>230,177</u> |

**VINEYARD GLOBAL COUNCIL TRUST LTD
FORMERLY VINEYARD INTERNATIONAL RESOURCING UK LTD**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2023**

4. Staff Costs

Only one employee is employed by the Charity. All staff costs detailed in note 3 relates to key management personnel and is made up of the following:

| | 2023 | 2022 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and Salaries | 91,864 | 91,864 |
| Social security costs | 9,261 | 9,759 |
| Pension costs | <u>9,186</u> | <u>9,186</u> |
| | <u>110,311</u> | <u>110,809</u> |

Details of employees receiving remuneration greater than £60,000 is noted above.

5. Net (expenditure)/income

Net (expenditure)/income is stated after charging:

| | 2023 | 2022 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Depreciation | 637 | 902 |
| Independent Examination fee | 1,458 | 1,356 |
| Pension Costs | <u>9,186</u> | <u>9,186</u> |

VINEYARD GLOBAL COUNCIL TRUST LTD
FORMERLY VINEYARD INTERNATIONAL RESOURCING UK LTD

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2023

6. Tangible fixed assets

| | Computers | Office Equipment | Total |
|--------------------------|------------------|-----------------------------|--------------|
| | £ | £ | £ |
| Cost or valuation | | | |
| As at 1st January 2023 | 4,651 | 3,616 | 8,267 |
| Additions | - | 778 | 778 |
| As at 31st December 2023 | <u>4,651</u> | <u>4,394</u> | <u>9,045</u> |
| Depreciation | | | |
| As at 1st Jan 2023 | 4,651 | 2,847 | 7,498 |
| Charge for period | - | 637 | 637 |
| As at 31st December 2023 | <u>4,651</u> | <u>3,484</u> | <u>8,135</u> |
| Net Book Value | | | |
| As at 31st December 2023 | <u>-</u> | <u>910</u> | <u>910</u> |
| As at 31st December 2022 | <u>-</u> | <u>769</u> | <u>769</u> |

7. Debtors

| | 2023 | 2022 |
|-------------|---------------|---------------|
| | £ | £ |
| Prepayments | <u>34,272</u> | <u>25,783</u> |

**VINEYARD GLOBAL COUNCIL TRUST LTD
FORMERLY VINEYARD INTERNATIONAL RESOURCING UK LTD**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2023**

8. Creditors – amounts falling due within one year

| | 2023 | 2022 |
|------------------------------------|----------------------|---------------------|
| | £ | £ |
| Social Security and other taxation | 1,852 | 1,852 |
| Accruals | 10,550 | 3,198 |
| Other Creditors | <u>766</u> | <u>766</u> |
| | <u>13,168</u> | <u>5,816</u> |

Included within other creditors above is an outstanding pension contribution totalling £766.

9. Related parties

P Sturrock, Trustee, received an honorarium of £7,500 (2022 – NIL) for his time on moving “Discovering a Way Forward” in writing policies, procedures, attainting to the by-laws and other documentation for presentation to the Council meeting in March 2024.

No Trustee has received remuneration or benefit from being a Trustee of the Charity, except per the above.

**VINEYARD GLOBAL COUNCIL TRUST LTD
FORMERLY VINEYARD INTERNATIONAL RESOURCING UK LTD**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2023**

10. Funds and their analysis between assets

| | Unrestricted Funds | Restricted Funds | Total |
|--|-------------------------------|-----------------------------|---------------|
| | £ | £ | £ |
| As at 1 January 2023 | (376) | 41,495 | 41,119 |
| Incoming Resources for period | 231,263 | - | 231,263 |
| Resources Expended for period | (221,453) | - | (221,453) |
| Transfer between funds | 41,495 | (41,495) | - |
| Total Resources as at 31 December 2023 | <u>50,929</u> | <u>-</u> | <u>50,929</u> |

| | Unrestricted Funds | Restricted Funds | Total |
|---------------------------------------|-------------------------------|-----------------------------|---------------|
| | £ | £ | £ |
| Total funds can be analysed as | | | |
| Fixed Assets | 910 | - | 910 |
| Current Assets | 63,187 | - | 63,187 |
| Creditors | (13,168) | - | (13,168) |
| Total | <u>50,929</u> | <u>-</u> | <u>50,929</u> |

Restricted funds related to Vineyard Global (formerly VIE), an informally constituted group of three National Directors, currently comprising the national directors of the Vineyard Movements in Brazil, Canada, Nordic, USA and John Mumford in his role as International Co-Ordinator.

Following the National Directors Meeting in March 2023 in Portugal it has been agreed that all funds form part of Vineyard Global and are unrestricted in their use, except to the general administration and Charitable aims of the company.

Vineyard Global Council Trust Limited

England & Wales - Charity number 1163754

Accounts



Smailes Goldie Group
CREATING ADVANTAGE



REPORTS AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2022

VINEYARD INTERNATIONAL RESOURCING UK LTD

COMPANY REGISTRATION NUMBER 09329089

CHARITY REGISTRATION NUMBER 1163754



SD-0209680-1-6

VINEYARD INTERNATIONAL RESOURCING UK LTD

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VINEYARD INTERNATIONAL RESOURCING UK LTD

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2022

The Trustees (who are also directors of the company) present 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: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' 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 note 1 to the accounts and comply with the Charities Act 2011.

The Objects of the Charity

The principal objects of the Charity are as follows.

1. Advancement of the Christian faith including missionary activities for the public benefit in the United Kingdom and worldwide.
2. Promotion of the overall vision of the international family of Vineyard Churches.
3. To strengthen communication within the Vineyard family to enable it to provide assistance to the wider Christian church.
4. Facilitating the establishment and implementation of recommended guidelines based on our shared and common values.
5. The releasing of new Associations of Vineyard Churches worldwide.
6. Acting as arbitrator for conflict resolution between National Leaders and National Associations.

In support of these objects the Charity received contributions from Vineyard Churches UK & Ireland and donations from its international partners mainly from the USA, Switzerland, Holland, New Zealand, Canada, Chile, Scandinavia, South Africa and Kenya.

In the execution, the objects of the Charity are expressed in specific and practical ways described below and as such, the application of its resources are similarly displayed in the financial statements.

John Mumford is employed as International Co-Ordinator. His role is to promote the overall vision of the international family of Vineyard Churches to fulfil the Great Commission of Jesus Christ given to his disciples to go and make disciples of all nations by planting new churches in the nations. Our deep conviction is that churches plant churches, and so our primary missions activity around the world is the establishment of new churches expressing the values of the Vineyard.

This year the company's focus has been on participating in the discussions with Vineyard Global and Vineyard Global Council about "Discovering a Way Forward." To that end there has been a succession of meetings together which have proved to be very useful and productive. First of all, an evaluation of the role of the International Coordinator has taken place, which had been agreed that VG with donations from individuals would finance the employment of the International Co-Ordinator, with a review and medical for further continued employment, this has however been pushed back to January 2023.

VINEYARD INTERNATIONAL RESOURCING UK LTD

**TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 DECEMBER 2022**

Discovering a way forward has gathered moment during the year, the Vineyard Movement is growing with a sense of unity and calling amongst the National Directors, there is a recognition that we are entering a new and exciting phase of development and need to look forwards to the future, especially in the areas of structure and funding, what has sustained us thus far will simply not be enough to carry us forward into the future.

Since VIE is not a legal entity, VIR (Vineyard International Resourcing) is the charity that provides the necessary legal structure and the vital administration and financial service. Its purpose is to serve VIE's priorities for the global movement, so we are keen to ensure VIR and VG are as unified as possible. Discussion took place in November, to talk about the legal structure to provide VG with sufficient 'teeth' to deal with worst case scenarios in the Vineyard Movement.

The Charity desires and will work towards planting Kingdom of God-centred, healthy churches and culturally relevant Vineyard Churches that in turn plant other churches, where those Vineyards grow to the point where they can become National Vineyard Associations.

The planting, developing and releasing of Vineyard Churches in the UK and worldwide will lead to changing the culture to think and be more outwardly focused.

We know that we face complex and challenging issues, across different and diverse national cultures, as we increase in size and the number of AVCs have multiplied, we take very seriously our responsibility to steward what has been called the 'sacred trust' which we believe God has given to us in the Vineyard, it is for us in our generation to faithfully protect and to hand on this trust to those that follow us.

The National Directors' meeting in Tavira, Portugal, in March 2023 will be a pivotal gathering to map out the future of VIR and Vineyard Internationally.

**TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 DECEMBER 2022**

Risk Management

We have a formal risk management process to assess business and operational risks and implement risk management strategies in order to minimise the effects of these. This involves identifying major strategic, operational and financial risks to which the Charity is exposed, prioritising them in terms of impact and likelihood of occurrence. Systems have been established to minimise such risks. The action plans are reviewed at least annually, in order to identify new risks and review existing strategies. Usually when new projects are undertaken during the year a risk analysis will be done prior to commencement. The main risk that the charity faces is lack or short fall of donations coming in, though the main source of income is via the Association of Vineyard Churches (AVCs) around the world, a more direct approach is being taken to seek out how much they are going planning to give and when, with follow up if the promised donations have not been received. Further donations are required to maintain the charity, the trustees are fully aware of these risks, and with communication and actively seeking out these additional donations, the risks that the charity faces can be mitigated. The Trustees have carried out a risk assessment as part of their responsibilities.

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 headmaster of a large comprehensive school or within the charitable sector.

Financial Control

The Charity does a detailed annual budget for financial control purposes, against which it reports the actual monthly figures. In addition, a long-term plan is kept under review and covers a period of at least five years, primarily in descriptive terms. The Trustees are aware of "The Hallmarks" of a well-run charity and seek to run this Charity in accordance with them.

Activities and Achievements for the period

When planning the activities for the year, the Trustees have complied with the duty in section 4 of the Charities Act 2011 to refer to the Public Benefit guidance published by the Charity Commission, and in particular, the specific guidance on charities for the advancement of religion.

In September and October, the International Co-Ordinator met up with the National Directors of New Zealand, Australia and South Africa, their first visits overseas since covid, and they found that the Vineyard to be in good heart everywhere they went.

VINEYARD INTERNATIONAL RESOURCING UK LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2022

Activities and Achievements for the period (continued)

In March the National Directors meet in Chobham, West Sussex. There were good conversations, and a survey was taken afterwards which was very positive. Since then, John has spoken with nearly all the National Directors who mostly are very positive. The Nations are doing very well, though with some difficulties in finance and internet connectivity.

Relationships are growing well amongst the groups and as a whole group. With National Directors visiting one another and making plans together.

Additional funding was sought and this, produced donations totalling \$43,722 (held in a currency account but reported in the financial statements in sterling), which will be used to fund future ministry.

John and Eleanor have offered VIE to continue in their roles as International Co-ordinators until 2025 and are happy to continue in the role as long as they enjoy continued good health.

When John was first employed by VIR in 2015 it was agreed with the trustees that there would be a review of the job in 2022 when John reached the age of 70. So, John's commitment to serve for a further period of 3 years will be subject to that review taking place, and a medical, due to various reasons this has been put back to January 2023.

Finances and Other Matters

Review

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

The principal income came from contributions from Vineyard Churches UK & Ireland and small on-going donations from AVCs (Association of Vineyard Churches) from around the world.

Total incoming resources for the period amounted to £172,517 (2021 - £135,169).

Total resources expended for the period amounted to £230,177 (2021 - £149,314).

Leaving reserves at the period end of £41,119 (2021 - £98,779).

VINEYARD INTERNATIONAL RESOURCING UK LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2022

Finances and Other Matters (Continued)

Reserves

The Trustees having reviewed the reserves policy in light of the additional funding received during the previous year and the 2% contributions received from the AVCs. The charity should keep reserves to:

1. To enable the Charity to fund the International Co-Ordinator's employment contract on a rolling monthly basis.
2. To hold sufficient working funds for the core level of Vineyard Global activities, for up to four months. Such core activities are those that specifically related to the administration of the charity that enable the basic functions to continue.

Reserves have greatly reduced this year.

The trustees are aware of the current funding shortages in the charity. Funding has been obtained to pay the International Co-ordinator for a further four months, from 1st January 2023.

The National Directors Meeting took place in March 2023, where a number of structural changes were agreed upon to the entity, unifying the two elements of the company together, under this the international Co-ordinator position will no longer be a paid position from 1st May 2023.

Therefore, in light of the above comments, the trustees have a reasonable expectation that the charity will have adequate resources to continue in existence for a period of 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

Future Plans

The plans for the future include:

1. To implement the Discovering our way Forward, unifying VIR and VIE to serve Vineyard Global.
2. Working with the existing Vineyard Churches and National Offices.
3. Identifying new and emerging leaders both for the local church and national level.
4. Train and equip those leaders.
5. Continue to travel widely but principally to the US and Australia.
6. Continue to proactively seek Vineyard-inclined businessmen and women to provide contributions to the continuing work.
7. Host and organise a National Directors Meeting in the UK in March 2023.

Staffing

As at the 31 December 2022 the Charity had the following staff.

Rev JA Mumford - International Co-Ordinator (Paid)

VINEYARD INTERNATIONAL RESOURCING UK LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2022

In addition, Eleanor Mumford serves in a voluntary capacity as International Co-Ordinator and voluntary assistance is provided in legal matters by Peter Sturrock and financial support by Paul Masters (Finance Manager of Vineyard Churches UK & Ireland).

Administrative assistance is provided, on a part time basis, by Michelle Newstead, who is seconded from Central Northampton Vineyard. Emily Aduah, who previously held this role stepped down after five years. The trustees wish to express their thanks for the excellent service provided over those years.

Structure Governance and Management

Governing Document

The company was registered on 26 November 2014 and given charitable status on 29 September 2015.

Government and Management

The Memorandum and Articles of Association govern Vineyard Global Council Trust Ltd. The Trustees typically meet at least three times a year; with one meeting including an AGM. Such trustees are appointed in line with the Memorandum and Articles of Association. Normally they would be individuals who are volunteers of the Charity and are chosen both for their understanding of the objects of the Charity as well as their professional expertise. Day to day management is delegated to the Chairman, along with paid staff and volunteers, who implement the objects and execute the administration of the Charity under delegated authority, so that all decisions may be ratified by the full Board. The Board is kept informed by regular monthly reports.

The training of new Trustees takes place by a short induction programme of explaining the role of a director/trustee and typically as an observer at two meetings. They are given a:

- Copy of the Articles and Memorandum of Association;
- Copy and explanation of the latest financial report;
- Copy of "The Hallmarks of A Well-Run Charity";
- Future Plans;
- 'How to be a Trustee in Vineyard' Manual.

They are also directed to the Charity Commission website and sent periodic articles to keep them abreast of developments in the charitable sector. Normally at each trustee meeting a short time of discussion would take place to familiarise each other with recent legislative developments and from time to time the Trustees would go on specific training courses to keep up to date.

Change of name

On 5 May 2023 the trustees passed a special resolution to change the charity's name from Vineyard International Resourcing UK Ltd to Vineyard Global Council Trust Ltd.

Reference and Administrative Details

Charity name – Vineyard International Resourcing UK Ltd

VINEYARD INTERNATIONAL RESOURCING UK LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2022

Reference and Administrative Details (continued)

Registered Charity No. 1163754

Company Registration Number: 09329089

Country of Incorporation: England and Wales

Registered and Principal office

Unit 8, K3 Business Park
200 Clough Road
Hull
HU5 1SW
Tel: 01482 462690

Bankers

Lloyds Bank plc,
Hull City Centre Branch
PO BOX 1000
BX1 1LT

Insurers

CaSE Insurance Services Ltd
Manor House
19 Church Street
Leatherhead
Surrey, KT22 8DN

Independent Examiner

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

Trustees

Mr G Speers - Chairman
Mr W Quirke
Mr P Sturrock
Mr P Strout

Trustees' responsibilities statement

The trustees 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.

VINEYARD INTERNATIONAL RESOURCING UK LTD

**TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 DECEMBER 2022**

Trustees' responsibilities statement (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. 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.



PFM Sturrock

Trustee / Director

Dated: 30 May 2023

VINEYARD INTERNATIONAL RESOURCING UK LTD

Independent Examiner's Report to the Trustees of Vineyard International Resourcing UK Ltd

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2022 which are set out on pages ten to seventeen.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed:



S T Bramall BSc FCA
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
HU2 8BA

Date: 30 May 2023

VINEYARD INTERNATIONAL RESOURCING UK LTD
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 DECEMBER 2022

| | Notes | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|--|-------|---------------------------------|-------------------------------|--------------------------|--------------------------|
| <u>Incoming resources</u> | | | | | |
| from: | | | | | |
| Donations and Legacies | 2 | 42,272 | 130,219 | 172,491 | 135,039 |
| Investment Income | 2 | - | - | - | - |
| Other | 2 | - | 26 | 26 | 130 |
| Total Incoming resources | | 42,272 | 130,245 | 172,517 | 135,169 |
| <u>Expenditure on:</u> | | | | | |
| Direct Charitable activities | 3 | 110,809 | 96,302 | 207,111 | 121,631 |
| Support Costs | 3 | 590 | 21,120 | 21,710 | 26,423 |
| Governance | 3 | 1,356 | - | 1,356 | 1,260 |
| Total Resources expended | | 112,755 | 117,422 | 230,177 | 149,314 |
| Net (expenditure)/Income | | (70,483) | 12,823 | (57,660) | (14,145) |
| <u>Reconciliation of funds</u> | | | | | |
| Transfer between funds | 10 | 58,977 | (58,977) | - | - |
| Net movement in funds | | (11,506) | (46,154) | (57,660) | (14,145) |
| Total funds brought forward | 10 | 11,130 | 87,649 | 98,779 | 112,924 |
| Fund balances at 31 December 2022 | 10 | (376) | 41,495 | 41,119 | 98,779 |

All the company's activities are classed as continuing

The notes form part of these financial statements

VINEYARD INTERNATIONAL RESOURCING UK LTD (Charity Registration No. 1163754)
(Company Registration No. 9329089)
BALANCE SHEET
AS AT 31 DECEMBER 2022

| | Notes | As at 31 December 2022 | As at 31 December 2021 |
|-------------------------------------|-------|------------------------------|------------------------------|
| | | £ | £ |
| Fixed Assets | | | |
| Tangible | 6 | 769 | 1,671 |
| Current Assets | | | |
| Debtors | 7 | 25,783 | 7,274 |
| Cash at Bank and in hand | | 20,383 | 93,729 |
| Creditors: due within a year | 8 | (5,816) | (3,895) |
| Net Assets | | <u>41,119</u> | <u>98,779</u> |
| Funds | | | |
| Restricted Funds | | 41,495 | 87,649 |
| Unrestricted Funds | | (376) | 11,130 |
| Total Funds | 10 | <u>41,119</u> | <u>98,779</u> |

For the period ended 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibility for complying with the requirements of the Act with respect for the preparation of accounts ensuring:

- 1) that the accounting records comply with Sections 386 and 387 of the Companies Act 2006 and
- 2) prepare financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its surplus or deficit for each financial period in accordance with the requirements of Sections 394 and 395 and which comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Peter FM Sturrock

PFM Sturrock
Trustee / Director
Dated: 30 May 2023

The notes form part of these financial statements

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

1. Accounting Policies

a. Statement of compliance

Vineyard International Resourcing UK Ltd is an incorporated charity registered in England / Wales. The address of the registered office is given in the charity information on page of these financial statements.

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 (SORP) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' 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 note 1 to the accounts and comply with the Charities Act 2011.

Due to the level of cash and unrestricted reserves held the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Funds Accounting

All funds have been analysed into their different types, namely unrestricted funds, which are not subject to any special restrictions, and they can be used as the Trustees decide. Restricted funds are where the donor has imposed restrictions on how the fund may be used, but which do not prevent the fund being spent.

b. Incoming Resources

Donations and tithes are credited to the financial statements as received. The value of services provided by volunteers has not been included in these accounts.

c. Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, which cannot be recovered, and is reported as part of the expenditure to which it relates.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2022**

c. Resources Expended (continued)

Charitable activities expenditure comprises of those costs incurred by the Charity in the delivery of its activities and service for beneficiaries. It includes costs of an indirect nature necessary to support them. As noted in the Trustee's Report the principal objects of the Charity are the advancement of the Christian faith including missionary activities for the public benefit in the United Kingdom and worldwide. Promotion of the overall vision of the international family of Vineyard Churches, to strengthen communication within the Vineyard family to enable it to provide assistance to the wider Christian church, facilitating the establishment and implementation of recommended guidelines based on our shared and common values and releasing of new Associations of Vineyard Churches worldwide and to act as arbitrator for conflict resolution between National Leaders and National Associations.

d. Fixed Assets and Depreciation

Fixed assets are capitalised if the expenditure is over £500 and have an expected economic life of more than two years, except where the purchase is part of a larger project, which will amount in total to over £500 and have a useful life in excess of two years. Depreciation is provided on all tangible assets at rates calculated to write off the cost or revalued amount on a straight-line basis over the expected economic lives as follows:

| | |
|-----------------------|---------|
| Office Equipment | 4 years |
| Fixtures and fittings | 4 years |
| Computer equipment | 2 years |

e. Pension costs

The pension costs charged in the accounts represent the contributions payable by the Charity during the year.

f. 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.

VINEYARD INTERNATIONAL RESOURCING UK LTD

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2022**

2. Income

Income and related expenditure is wholly attributable to the Charity's principal activities. Donations to the Charity are primarily from outside of the UK:

| | Unrestricted funds | Restricted funds | Total 2022 | Total 2021 |
|-------------------|---------------------------|-------------------------|-------------------|-------------------|
| | £ | £ | £ | £ |
| Donations | 42,272 | 123,527 | 165,799 | 131,861 |
| Other: | - | 26 | 26 | 130 |
| Honarium | - | 6,692 | 6,692 | 3,178 |
| Investment Income | - | - | - | - |
| | <u>42,272</u> | <u>130,245</u> | <u>172,517</u> | <u>135,169</u> |

The percentage of Donations attributable to geographical markets outside the United Kingdom was 85.0% (2021 – 86.3%)

3. Total Resources expended

| | Unrestricted Staff Costs | Unrestricted Other Costs | Restricted Other Costs | Total 2022 | Total 2021 |
|--------------------------------------|---------------------------------|---------------------------------|-------------------------------|-------------------|-------------------|
| | £ | £ | £ | £ | £ |
| Direct Charitable Expenditure | 110,809 | | 96,302 | 207,111 | 121,631 |
| Support costs | - | 590 | 21,120 | 21,710 | 26,423 |
| Governance | - | 1,356 | - | 1,356 | 1,260 |
| | <u>110,809</u> | <u>1,946</u> | <u>117,422</u> | <u>230,177</u> | <u>149,314</u> |

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2022**
4. Staff Costs

Only one employee is employed by the Charity. All staff costs detailed in note 3 relates to key management personnel and is made up of the following:

| | 2022 | 2021 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and Salaries | 91,864 | 91,864 |
| Social security costs | 9,759 | 9,309 |
| Pension costs | <u>9,186</u> | <u>9,211</u> |
| | <u>110,809</u> | <u>110,384</u> |

Details of employees receiving remuneration greater than £60,000 is noted above.

5. Net (expenditure)/income

Net (expenditure)/income is stated after charging:

| | 2022 | 2021 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Depreciation | 902 | 1,811 |
| Independent Examination fee | 1,356 | 1,260 |
| Pension Costs | <u>9,186</u> | <u>9,211</u> |

6. Tangible fixed assets

| | Computer | Fixtures & Fittings | Total |
|--------------------------|-----------------|--------------------------------|--------------|
| | £ | £ | £ |
| Cost or valuation | | | |
| As at 1 January 2022 | 4,651 | 3,616 | 8,267 |
| Additions | - | | |
| As at 31 December 2022 | <u>4,651</u> | <u>3,616</u> | <u>8,267</u> |
| Depreciation | | | |
| As at 1 January 2022 | 4,651 | 1,945 | 6,596 |
| Charge for year | | 902 | 902 |
| As at 31 December 2022 | <u>4,651</u> | <u>2,847</u> | <u>7,498</u> |
| Net Book Values | | | |
| As at 31 December 2022 | <u>-</u> | <u>769</u> | <u>769</u> |
| As at 31 December 2021 | <u>-</u> | <u>1,671</u> | <u>1,671</u> |

VINEYARD INTERNATIONAL RESOURCING UK LTD

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2022**

7. Debtors

| | 2022 | 2021 |
|-------------|-------------|-------------|
| | £ | £ |
| Prepayments | 25,783 | 7,274 |

8. Creditors – amounts falling due within one year

| | 2022 | 2021 |
|------------------------------------|---------------------|---------------------|
| | £ | £ |
| Social Security and other taxation | 1,852 | 1,855 |
| Accruals | 3,198 | 1,274 |
| Other Creditors | <u>766</u> | <u>766</u> |
| | <u>5,816</u> | <u>3,895</u> |

Included within other creditors above is an outstanding pension contribution totalling £766.

9. Related parties

There are no related party transactions.

No Trustee has received remuneration or benefit from being a Trustee of the Charity.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2022

10. Funds and their analysis between assets

| | Unrestricted Funds | Restricted Funds | Total |
|--|-------------------------------|-----------------------------|---------------|
| | £ | £ | £ |
| As at 1 January 2022 | 11,130 | 87,649 | 98,779 |
| Incoming Resources for period | 42,272 | 130,245 | 172,517 |
| Resources Expended for period | (112,755) | (117,422) | (230,177) |
| Transfer between funds | 58,977 | (58,977) | - |
| Total Resources as at 31 December 2022 | <u>(376)</u> | <u>41,495</u> | <u>41,119</u> |
| | Unrestricted Funds | Restricted Funds | Total |
| | £ | £ | £ |
| Total funds can be analysed as | | | |
| Fixed Assets | 769 | - | 769 |
| Current Assets | 2,836 | 43,330 | 46,166 |
| Creditors | (3,981) | (1,835) | (5,816) |
| Total | <u>(376)</u> | <u>41,495</u> | <u>41,119</u> |

The trustees have received written authority from Vineyard Global to release restrictions over funds to enable the charity to meet employment costs. Accordingly, a transfer of £58,977 has been made in respect of employment costs incurred during the year.

Restricted funds relate to Vineyard Global (formerly VIE), an informally constituted group of three National Directors, currently comprising the national directors of the Vineyard Movements in Brazil, Canada, Nordic, USA and John Mumford in his role as International Co-Ordinator. This group (VG) has the blessing and authority of the whole group of Vineyard National directors to develop the Vineyard movement internationally and in each nation as Vineyard Churches emerge. Donations are received from the Association of Vineyard Churches to the work of Vineyard International Executive and is used for the administration and travel costs of the International Co-Ordinator.

Vineyard Global Council Trust Limited

England & Wales - Charity number 1163754

Accounts



Smailes Goldie Group
CREATING ADVANTAGE

COMPANY REGISTRATION NUMBER 09329089
CHARITY REGISTRATION NUMBER 1163754

Vineyard International Resourcing UK Ltd

Reports and Financial Statements

**For the period ended
31 December 2021**



SD-0204508-1-6

VINEYARD INTERNATIONAL RESOURCING UK LTD

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VINEYARD INTERNATIONAL RESOURCING UK LTD

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2021

The Trustees (who are also directors of the company) present their annual report together with inspected 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: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' 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 note 1 to the accounts and comply with the Charities Act 2011.

The Objects of the Charity

The principal objects of the Charity are as follows.

1. Advancement of the Christian faith including missionary activities for the public benefit in the United Kingdom and worldwide.
2. Promotion of the overall vision of the international family of Vineyard Churches.
3. To strengthen communication within the Vineyard family to enable it to provide assistance to the wider Christian church.
4. Facilitating the establishment and implementation of recommended guidelines based on our shared and common values.
5. The releasing of new Associations of Vineyard Churches worldwide.
6. Acting as arbitrator for conflict resolution between National Leaders and National Associations.

In support of these objects the Charity received contributions from Vineyard Churches UK & Ireland and donations from its international partners mainly from the USA, Switzerland, Holland, New Zealand, Canada, Chile, Scandinavia, South Africa and Kenya.

In the execution, the objects of the Charity are expressed in specific and practical ways described below and as such, the application of its resources are similarly displayed in the financial statements.

John Mumford is employed as International Co-Ordinator. His role is to promote the overall vision of the international family of Vineyard Churches to fulfil the Great Commission of Jesus Christ given to his disciples to go and make disciples of all nations by planting new churches in the nations. Our deep conviction is that churches plant churches, and so our primary missions activity around the world is the establishment of new churches expressing the values of the Vineyard.

This year the company's focus has been on participating in the discussions with VIE and VIEC about "Discovering a Way Forward." To that end there has been a succession of meetings together which have proved to be very useful and productive. First of all, an evaluation of the role of the International Coordinator has taken place, which has generated several responses, which have already sparked a number of useful discussions. The discussions about the future of Vineyard Global will be continuing when we meet in March 2022.

VINEYARD INTERNATIONAL RESOURCING UK LTD

**TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 DECEMBER 2021**

This will include the issues that have been identified - the need to respond to greater change, fund the necessary resources for growth, the future of the International Coordinator role and VIE's relationship with VIR. In the meantime, there are some simple changes which have been identified to ensure that all our resources are focused on Vineyard Global's mission and that VIR and VIE are united in their priorities. To help that, Phil Strout joined VIR's Board of Trustees. He will provide a strong connection between VIR and VIE, and ensure our efforts are closely coordinated. Furthermore, we will simplify finances with a single budget, including the salary and expenses of the International Coordinator, at the disposal of VIE to focus on our global priorities.

Since VIE is not a legal entity, VIR (Vineyard International Resourcing) is the charity that provides the necessary legal structure and the vital administration and financial service. Its purpose is to serve VIE's priorities for the global movement, so we are keen to ensure VIR and VIE are as unified as possible. These changes help to do exactly that.

The Charity desires and will work towards planting Kingdom of God-centred, healthy churches and culturally relevant Vineyard Churches that in turn plant other churches, where those Vineyards grow to the point where they can become National Vineyard Associations.

The planting, developing and releasing of Vineyard Churches in the UK and worldwide will lead to changing the culture to think and be more outwardly focused.

VINEYARD INTERNATIONAL RESOURCING UK LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2021

Risk Management

We have a formal risk management process to assess business and operational risks and implement risk management strategies in order to minimise the effects of these. This involves identifying major strategic, operational and financial risks to which the Charity is exposed, prioritising them in terms of impact and likelihood of occurrence. Systems have been established to minimise such risks. The action plans are reviewed at least annually, in order to identify new risks and review existing strategies. Usually when new projects are undertaken during the year a risk analysis will be done prior to commencement. The main risk that the charity faces is lack or short fall of donations coming in, though the main source of income is via the Association of Vineyard Churches (AVCs) around the world, a more direct approach is being taken to seek out how much they are going planning to give and when, with follow up if the promised donations have not been received. Further donations are required to maintain the charity, the trustees are fully aware of these risks, and with communication and actively seeking out these additional donations, the risks that the charity faces can be mitigated. The Trustees have carried out a risk assessment as part of their responsibilities.

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 headmaster of a large comprehensive school or within the charitable sector.

Financial Control

The Charity does a detailed annual budget for financial control purposes, against which it reports the actual monthly figures. In addition, a long-term plan is kept under review and covers a period of at least five years, primarily in descriptive terms. The Trustees are aware of "The Hallmarks" of a well-run charity and seek to run this Charity in accordance with them.

Activities and Achievements for the period

When planning the activities for the year, the Trustees have complied with the duty in section 4 of the Charities Act 2011 to refer to the Public Benefit guidance published by the Charity Commission, and in particular, the specific guidance on charities for the advancement of religion.

To this end, John Mumford and, in a voluntary capacity, Eleanor Mumford have travelled to the USA and Canada, allowing them to focus on building relationship, asking questions and sharing experiences in the later part of the year. Unfortunately, due the ongoing Coronavirus pandemic further travel during earlier part of the year was not possible.

VINEYARD INTERNATIONAL RESOURCING UK LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2021

Activities and Achievements for the period (continued)

In March the National Directors meetings due to take place in Tavira, Portugal was once again cancelled due to coronavirus and in their place John and Eleanor facilitated meetings by Zoom. There were good conversations, and a survey was taken afterwards which was very positive. Since then, John has spoken with nearly all the National Directors who mostly are very positive. The Nations are doing very well, though with some difficulties in finance and internet connectivity

Relationships are growing well amongst the groups and as a whole group. With National Directors visiting one another and making plans together.

Additional funding was sought and this, produced donations totalling \$43,780 (held in a currency account but reported in the financial statements in sterling), which will be used to fund future ministry.

John and Eleanor have offered VIE to continue in their roles as International Co-ordinators until 2025 and are happy to continue in the role as long as they enjoy continued good health.

When John was first employed by VIR in 2015 it was agreed with the trustees that there would be a review of the job in 2022 when John reached the age of 70. That is still the action plan. So, John's commitment to serve for a further period of 3 years will be subject to that review taking place, along with any recommendations which the trustees make at that time.

Finances and Other Matters

Review

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

The principal income came from contributions from Vineyard Churches UK & Ireland and small on-going donations from AVCs (Association of Vineyard Churches) from around the world.

Total incoming resources for the period amounted to £135,169 (2020 - £129,047).

Total resources expended for the period amounted to £149,314 (2020 - £192,025).

Leaving reserves at the period end of £98,779 (2020 - £112,924).

VINEYARD INTERNATIONAL RESOURCING UK LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2021

Finances and Other Matters (Continued)

Reserves

The Trustees having reviewed the reserves policy in light of the additional funding received during the previous year and the 2% contributions received from the AVCs. The charity should keep reserves to:

1. To enable the Charity to fund the International Co-Ordinator's employment contract on a rolling monthly basis.
2. To hold sufficient working funds for the core level of Vineyard Global activities, for up to four months. Such core activities are those that specifically related to the administration of the charity that enable the basic functions to continue.

Reserves have reduced during the year; however, the charity continues to maintain reserves in excess of minimum level indicated above.

Future Plans

The plans for the future include:

1. To implement the Discovering our way Forward, unifying VIR and VIE to serve Vineyard Global.
2. Working with the existing Vineyard Churches and National Offices.
3. Identifying new and emerging leaders both for the local church and national level.
4. Train and equip those leaders.
5. Continue to travel widely but principally to the US and Australia.
6. Continue to proactively seek Vineyard-inclined businessmen and women to provide contributions to the continuing work.
7. Host and organise a National Directors Meeting in the UK in March 2022.

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 ability to implement the above plans.

Despite the restrictions placed on international travel and social distancing measures introduced to combat the spread of COVID-19, the charity is able to continue some 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.

Staffing

As at the 31 December 2021 the Charity had the following staff.

Rev JA Mumford - International Co-Ordinator (Paid)

VINEYARD INTERNATIONAL RESOURCING UK LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2021

In addition, Eleanor Mumford serves in a voluntary capacity as International Co-Ordinator and voluntary assistance is provided in legal matters by Peter Sturrock and financial support by Paul Masters (Finance Manager of Vineyard Churches UK & Ireland).

Administrative assistance is provided, on a part time basis, by Emily Aduah, who is self-employed and invoices on a monthly basis.

Structure Governance and Management

Governing Document

The company was registered on 26 November 2014 and given charitable status on 29 September 2015.

Government and Management

The Memorandum and Articles of Association govern Vineyard International Resourcing UK Ltd. The Trustees typically meet at least three times a year; with one meeting including an AGM. Such trustees are appointed in line with the Memorandum and Articles of Association. Normally they would be individuals who are volunteers of the Charity and are chosen both for their understanding of the objects of the Charity as well as their professional expertise. Day to day management is delegated to the Chairman, along with paid staff and volunteers, who implement the objects and execute the administration of the Charity under delegated authority, so that all decisions may be ratified by the full Board. The Board is kept informed by regular monthly reports.

The training of new Trustees takes place by a short induction programme of explaining the role of a director/trustee and typically as an observer at two meetings. They are given a:

- Copy of the Articles and Memorandum of Association;
- Copy and explanation of the latest financial report;
- Copy of "The Hallmarks of A Well-Run Charity";
- Future Plans;
- 'How to be a Trustee in Vineyard' Manual.

They are also directed to the Charity Commission website and sent periodic articles to keep them abreast of developments in the charitable sector. Normally at each trustee meeting a short time of discussion would take place to familiarise each other with recent legislative developments and from time to time the Trustees would go on specific training courses to keep up to date.

Reference and Administrative Details

Charity name – Vineyard International Resourcing UK Ltd

Registered Charity No. 1163754

Company Registration Number: 09329089

Country of Incorporation: England and Wales

VINEYARD INTERNATIONAL RESOURCING UK LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2021

Reference and Administrative Details (continued)

Registered and Principal office

Unit 8, K3 Business Park
200 Clough Road
Hull
HU5 1SW
Tel: 01482 462690

Bankers

Lloyds Bank plc,
Hull City Centre Branch
PO BOX 1000
BX1 1LT

Insurers

CaSE Insurance Services Ltd
Manor House
19 Church Street
Leatherhead
Surrey, KT22 8DN

Independent Examiner

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

Trustees

Mr G Speers - Chairman
Mr W Quirke
Mr P Sturrock
Mr P Strout

appointed 30 September 2021

Trustees' responsibilities statement

The trustees 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.

VINEYARD INTERNATIONAL RESOURCING UK LTD

**TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 DECEMBER 2021**

Trustees' responsibilities statement (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. 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.

Peter F M Sturrock

PFM Sturrock

Trustee / Director

Dated: 25 May 2022

VINEYARD INTERNATIONAL RESOURCING UK LTD

Independent Examiner's Report to the Trustees of Vineyard International Resourcing UK Ltd

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021 which are set out on pages eleven to eighteen.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed:



S T Bramall BSc FCA
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
HU2 8BA

Date: 25 May 2022

**VINEYARD INTERNATIONAL RESOURCING UK LTD
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 DECEMBER 2021**

| | Notes | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|--|-------|---------------------------------|-------------------------------|--------------------------|--------------------------|
| <u>Incoming resources</u> | | | | | |
| from: | | | | | |
| Donations and Legacies | 2 | 31,849 | 103,190 | 135,039 | 128,650 |
| Investment Income | 2 | - | - | - | - |
| Other | 2 | 104 | 26 | 130 | 397 |
| Total Incoming resources | | 31,953 | 103,216 | 135,169 | 129,047 |
| <u>Expenditure on:</u> | | | | | |
| Direct Charitable activities | 3 | 110,348 | 11,283 | 121,631 | 160,244 |
| Support Costs | 3 | 1,837 | 24,586 | 26,423 | 30,568 |
| Governance | 3 | 1,260 | - | 1,260 | 1,213 |
| Total Resources expended | | 113,445 | 35,869 | 149,314 | 192,025 |
| Net (expenditure)/Income | | (81,492) | 67,347 | (14,145) | (62,978) |
| <u>Reconciliation of funds</u> | | | | | |
| Transfer between funds | 10 | 60,000 | (60,000) | - | - |
| Net movement in funds | | (21,492) | 7,347 | (14,145) | (62,978) |
| Total funds brought forward | 10 | 32,622 | 80,302 | 112,924 | 175,902 |
| Fund balances at 31 December 2021 | 10 | 11,130 | 87,649 | 98,779 | 112,924 |

All the company's activities are classed as continuing

The notes form part of these financial statements

**VINEYARD INTERNATIONAL RESOURCING UK LTD (Charity Registration No. 1163754)
(Company Registration No. 9329089)
BALANCE SHEET
AS AT 31 DECEMBER 2021**

| | Notes | As at 31 December 2021 £ | As at 31 December 2020 £ |
|-------------------------------------|-------|-----------------------------------|-----------------------------------|
| Fixed Assets | | | |
| Tangible | 6 | 1,671 | 3,482 |
| Current Assets | | | |
| Debtors | 7 | 7,274 | 6,755 |
| Cash at Bank and in hand | | 93,729 | 109,433 |
| Creditors: due within a year | 8 | <u>(3,895)</u> | <u>(6,746)</u> |
| Net Assets | | <u>98,779</u> | <u>112,924</u> |
| Funds | | | |
| Restricted Funds | | 87,649 | 80,302 |
| Unrestricted Funds | | 11,130 | 32,622 |
| Total Funds | 10 | <u>98,779</u> | <u>112,924</u> |

For the period ended 31 December 2021 the company was entitled to exemption under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibility for complying with the requirements of the Act with respect for the preparation of accounts ensuring:

- 1) that the accounting records comply with Sections 386 and 387 of the Companies Act 2006 and
- 2) prepare financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its surplus or deficit for each financial period in accordance with the requirements of Sections 394 and 395 and which comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Peter FM Sturrock

PFM Sturrock
Trustee / Director
Dated: 25 May 2022

The notes form part of these financial statements

VINEYARD INTERNATIONAL RESOURCING UK LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2021

1. Accounting Policies

a. Statement of compliance

Vineyard International Resourcing UK Ltd is an incorporated charity registered in England / Wales. The address of the registered office is given in the charity information on page of these financial statements.

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 (SORP) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' 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 note 1 to the accounts and comply with the Charities Act 2011.

Due to the level of cash and unrestricted reserves held the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Funds Accounting

All funds have been analysed into their different types, namely unrestricted funds, which are not subject to any special restrictions, and they can be used as the Trustees decide. Restricted funds are where the donor has imposed restrictions on how the fund may be used, but which do not prevent the fund being spent.

b. Incoming Resources

Donations and tithes are credited to the financial statements as received. The value of services provided by volunteers has not been included in these accounts.

c. Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, which cannot be recovered, and is reported as part of the expenditure to which it relates.

VINEYARD INTERNATIONAL RESOURCING UK LTD

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31 DECEMBER 2021

c. Resources Expended (continued)

Charitable activities expenditure comprises of those costs incurred by the Charity in the delivery of its activities and service for beneficiaries. It includes costs of an indirect nature necessary to support them. As noted in the Trustee's Report the principal objects of the Charity are the advancement of the Christian faith including missionary activities for the public benefit in the United Kingdom and worldwide. Promotion of the overall vision of the international family of Vineyard Churches, to strengthen communication within the Vineyard family to enable it to provide assistance to the wider Christian church, facilitating the establishment and implementation of recommended guidelines based on our shared and common values and releasing of new Associations of Vineyard Churches worldwide and to act as arbitrator for conflict resolution between National Leaders and National Associations.

d. Fixed Assets and Depreciation

Fixed assets are capitalised if the expenditure is over £500 and have an expected economic life of more than two years, except where the purchase is part of a larger project, which will amount in total to over £500 and have a useful life in excess of two years. Depreciation is provided on all tangible assets at rates calculated to write off the cost or revalued amount on a straight-line basis over the expected economic lives as follows:

| | |
|-----------------------|---------|
| Office Equipment | 4 years |
| Fixtures and fittings | 4 years |
| Computer equipment | 2 years |

e. Pension costs

The pension costs charged in the accounts represent the contributions payable by the Charity during the year.

f. 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.

VINEYARD INTERNATIONAL RESOURCING UK LTD

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2021**

2. Income

Income and related expenditure is wholly attributable to the Charity's principal activities. Donations to the Charity are primarily from outside of the UK:

| | Unrestricted funds £ | Restricted funds £ | Total 2021 £ | Total 2020 £ |
|-------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Donations | 31,849 | 100,012 | 131,861 | 128,650 |
| Other: | 104 | 26 | 130 | - |
| Honorarium | - | 3,178 | 3,178 | 397 |
| Investment Income | - | - | - | - |
| | <u>31,953</u> | <u>103,216</u> | <u>135,169</u> | <u>129,047</u> |

The percentage of Donations attributable to geographical markets outside the United Kingdom was 86.3% (2020 - 86.3%)

3. Total Resources expended

| | Unrestricted Staff Costs £ | Unrestricted Other Costs £ | Restricted Other Costs £ | Total 2021 £ | Total 2020 £ |
|--------------------------------------|---|---|---|-----------------------------|-----------------------------|
| Direct Charitable Expenditure | 110,348 | 1,435 | 9,848 | 121,631 | 160,244 |
| Support costs | - | 402 | 26,021 | 26,423 | 30,568 |
| Governance | - | 1,260 | - | 1,260 | 1,213 |
| | <u>110,348</u> | <u>3,097</u> | <u>35,869</u> | <u>149,314</u> | <u>192,025</u> |

VINEYARD INTERNATIONAL RESOURCING UK LTD**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2021****4. Staff Costs**

Only one employee is employed by the Charity. All staff costs detailed in note 3 relates to key management personnel and is made up of the following:

| | 2021 | 2020 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and Salaries | 91,864 | 91,864 |
| Social security costs | 9,309 | 9,309 |
| Pension costs | <u>9,211</u> | <u>9,211</u> |
| | <u>110,384</u> | <u>110,384</u> |

Details of employees receiving remuneration greater than £60,000 is noted above.

5. Net (expenditure)/income

Net (expenditure)/income is stated after charging:

| | 2021 | 2020 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Depreciation | 1,811 | 1,974 |
| Independent Examination fee | 1,260 | 1,200 |
| Pension Costs | <u>9,186</u> | <u>9,211</u> |

6. Tangible fixed assets

| | Computer | Fixtures & Fittings | Total |
|--------------------------|-----------------|--------------------------------|--------------|
| | £ | £ | £ |
| Cost or valuation | | | |
| As at 1 January 2021 | 4,651 | 3,616 | 8,267 |
| Additions | - | | |
| As at 31 December 2021 | <u>4,651</u> | 3,616 | <u>8,267</u> |
| Depreciation | | | |
| As at 1 January 2021 | 3,745 | 1,040 | 4,785 |
| Charge for year | 906 | 905 | 1,811 |
| As at 31 December 2021 | <u>4,651</u> | <u>1,945</u> | <u>6,596</u> |
| Net Book Values | | | |
| As at 31 December 2021 | - | <u>1,671</u> | <u>1,671</u> |
| As at 31 December 2020 | 906 | <u>2,576</u> | <u>3,482</u> |

VINEYARD INTERNATIONAL RESOURCING UK LTD

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2021**

7. Debtors

| | 2021 | 2020 |
|-------------|-------------|-------------|
| | £ | £ |
| Prepayments | 7,274 | 6,755 |

8. Creditors – amounts falling due within one year

| | 2021 | 2020 |
|------------------------------------|---------------------|---------------------|
| | £ | £ |
| Social Security and other taxation | 1,855 | 1,860 |
| Accruals | 1,274 | 4,120 |
| Other Creditors | <u>766</u> | <u>766</u> |
| | <u>3,895</u> | <u>6,746</u> |

Included within other creditors above is an outstanding pension contribution totalling £766.

9. Related parties

There are no related party transactions.

No Trustee has received remuneration or benefit from being a Trustee of the Charity.

VINEYARD INTERNATIONAL RESOURCING UK LTD

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2021**

10. Funds and their analysis between assets

| | Unrestricted Funds | Restricted Funds | Total |
|--|-------------------------------|-----------------------------|---------------|
| | £ | £ | £ |
| As at 1 January 2021 | 32,622 | 80,302 | 112,924 |
| Incoming Resources for period | 31,953 | 103,216 | 135,169 |
| Resources Expended for period | (113,445) | (35,869) | (149,314) |
| Transfer between funds | 60,000 | (60,000) | - |
| Total Resources as at 31 December 2021 | <u>11,130</u> | <u>87,649</u> | <u>98,779</u> |

| | Unrestricted Funds | Restricted Funds | Total |
|---------------------------------------|-------------------------------|-----------------------------|---------------|
| | £ | £ | £ |
| Total funds can be analysed as | | | |
| Fixed Assets | 1,671 | - | 1,671 |
| Current Assets | 13,347 | 87,656 | 101,003 |
| Creditors | (3,888) | (7) | (3,895) |
| Total | <u>11,130</u> | <u>87,649</u> | <u>98,779</u> |

Restricted funds relate to Vineyard Global (formerly VIE), an informally constituted group of three National Directors, currently comprising the national directors of the Vineyard Movements in Brazil, Canada, Nordic, USA and John Mumford in his role as International Co-Ordinator. This group (VG) has the blessing and authority of the whole group of Vineyard National directors to develop the Vineyard movement internationally and in each nation as Vineyard Churches emerge. Donations are received from the Association of Vineyard Churches to the work of Vineyard International Executive and is used for the administration and travel costs of the International Co-Ordinator.

The transfer between funds represents funds that VIR funded for the Vineyard National Directors meetings in 2017 and 2018, VIE has the funds to transfer to VIR, this was approved by the Trustees on the 13th April 2021.

Vineyard Global Council Trust Limited

England & Wales - Charity number 1163754

Accounts

**REPORTS AND
FINANCIAL STATEMENTS**

FOR THE PERIOD ENDED 31 DECEMBER 2020

VINEYARD INTERNATIONAL RESOURCING UK LTD

COMPANY REGISTRATION NUMBER 09329089

CHARITY REGISTRATION NUMBER 1163754

VINEYARD INTERNATIONAL RESOURCING UK LTD

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| Balance Sheet | 12 |
| Notes to the Financial Statements | 13-18 |

VINEYARD INTERNATIONAL RESOURCING UK LTD

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2020

The Trustees (who are also directors of the company) present 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: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' 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 note 1 to the accounts and comply with the Charities Act 2011.

The Objects of the Charity

The principal objects of the Charity are as follows.

1. Advancement of the Christian faith including missionary activities for the public benefit in the United Kingdom and worldwide.
2. Promotion of the overall vision of the international family of Vineyard Churches.
3. To strengthen communication within the Vineyard family to enable it to provide assistance to the wider Christian church.
4. Facilitating the establishment and implementation of recommended guidelines based on our shared and common values.
5. The releasing of new Associations of Vineyard Churches worldwide.
6. Acting as arbitrator for conflict resolution between National Leaders and National Associations.

In support of these objects the Charity received contributions from Vineyard Churches UK & Ireland and donations from its international partners mainly from the UK, USA, Switzerland, Costa Rica, Holland, New Zealand, Canada, Chile, Scandinavia, South Africa and Kenya.

In the execution, the objects of the Charity are expressed in specific and practical ways described below and as such, the application of its resources are similarly displayed in the financial statements.

John Mumford is employed as International Co-Ordinator. His role is to promote the overall vision of the international family of Vineyard Churches to fulfil the Great Commission of Jesus Christ given to his disciples to go and make disciples of all nations by planting new churches in the nations. Our deep conviction is that churches plant churches, and so our primary missions activity around the world is the establishment of new churches expressing the values of the Vineyard.

The Charity will work with Vineyard International Executive, an informally constituted group of four National Directors, currently comprising the national directors of the Vineyard Movements in Brazil, Canada, Nordic and USA and John Mumford in his role as International Co-Ordinator. This group (VIE) has the blessing and authority of the whole group of Vineyard National Directors to develop the Vineyard movement internationally and in each nation as Vineyard Churches emerge.

VINEYARD INTERNATIONAL RESOURCING UK LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2020

The Charity desires and will work towards planting Kingdom of God-centred, healthy churches and culturally relevant Vineyard Churches that in turn plant other churches, where those Vineyards grow to the point where they can become National Vineyard Associations.

The planting, developing and releasing of Vineyard Churches in the UK and worldwide will lead to changing the culture to think and be more outwardly focused.

Risk Management

We have a formal risk management process to assess business and operational risks and implement risk management strategies in order to minimise the effects of these. This involves identifying major strategic, operational and financial risks to which the Charity is exposed, prioritising them in terms of impact and likelihood of occurrence. Systems have been established to minimise such risks. The action plans are reviewed at least annually, in order to identify new risks and review existing strategies. Usually when new projects are undertaken during the year a risk analysis will be done prior to commencement. The main risk that the charity faces is lack or short fall of donations coming in, though the main source of income is via the Association of Vineyard Churches (AVCs) around the world, a more direct approach is being taken to seek out how much they are going planning to give and when, with follow up if the promised donations have not been received. Further donations are required to maintain the charity, the trustees are fully aware of these risks, and with communication and actively seeking out these additional donations, the risks that the charity faces can be mitigated. The Trustees have carried out a risk assessment as part of their responsibilities.

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 headmaster of a large comprehensive school or within the charitable sector.

Financial Control

The Charity does a detailed annual budget for financial control purposes, against which it reports the actual monthly figures. In addition a long-term plan is kept under review and covers a period of at least five years, primarily in descriptive terms. The Trustees are aware of "The Hallmarks" of a well-run charity and seek to run this Charity in accordance with them.

Activities and Achievements for the period

When planning the activities for the year, the Trustees have complied with the duty in section 4 of the Charities Act 2011 to refer to the Public Benefit guidance published by the Charity Commission, and in particular, the specific guidance on charities for the advancement of religion.

To this end, John Mumford and, in a voluntary capacity, Eleanor Mumford have travelled to the USA, allowing them to focus on building relationship, asking questions and sharing experiences. Unfortunately, due the ongoing Coronavirus pandemic further travel during the year was not possible.

VINEYARD INTERNATIONAL RESOURCING UK LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2020

Activities and Achievements for the period (continued)

In March the National Directors meetings due to take place in Tavira, Portugal was cancelled due to coronavirus and in their place John and Eleanor facilitated 3 meetings by Zoom. There were good conversations and a survey was taken afterwards which was very positive. Since then, John has spoken with nearly all the National Directors who mostly are very positive. The Nations are doing very well, though with some difficulties in finance and internet connectivity. The 3 groupings were:

Group 1: Australia, Australasia and New Zealand

Group 2: Spanish speaking nations and Canada where the Canadians required an interpreter.

Group 3: European nations and Africa.

Relationships are growing well amongst the groups and as a whole group. With National Directors visiting one another and making plans together.

Additional funding was sought and this, produced donations totalling \$25,000 (held in a currency account but reported in the financial statements in sterling), which will be used to fund future ministry.

John and Eleanor have offered VIE to continue in their roles as International Co-ordinators until 2024, and are happy to continue in the role as long as they enjoy continued good health.

When John was first employed by VIR in 2015 it was agreed with the trustees that there would be a review of the job in 2022 when John reached the age of 70. That is still the action plan. So, John's commitment to serve for a further period of 4 years will be subject to that review taking place, along with any recommendations which the trustees make at that time.

Finances and Other Matters

Review

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

The principal income came from contributions from Vineyard Churches UK & Ireland and small on-going donations from AVCs (Association of Vineyard Churches) from around the world.

Total incoming resources for the period amounted to £129,047 (2019 - £307,759).

Total resources expended for the period amounted to £192,025 (2019 - £221,829).

Leaving reserves at the period end of £112,924 (2019 - £175,902).

VINEYARD INTERNATIONAL RESOURCING UK LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2020

Finances and Other Matters (Continued)

Reserves

The Trustees having reviewed the reserves policy in light of the additional funding received during the previous year and the 2% contributions received from the AVCs. The charity should keep reserves to:

1. To enable the Charity to fund the International Co-Ordinator's employment contract to full term.
2. To hold sufficient working funds for the core level of Vineyard Global activities, for up to four months. Such core activities are those that specifically related to the administration of the charity that enable the basic functions to continue.

Reserves have reduced during the year, however, the charity continues to maintain reserves in excess of minimum level indicated above.

Future Plans

The plans for the future include:

1. Working with the existing Vineyard Churches and National Offices.
2. Identifying new and emerging leaders both for the local church and national level.
3. Train and equip those leaders.
4. Continue to travel widely but principally to the US and Australia.
5. Release Mexico as an AVC, with a National Director.
6. Continue to proactively seek Vineyard-inclined businessmen and women to provide contributions to the continuing work.
7. Host and organise a National Directors Meeting in Portugal in September 2021.

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 ability to implement the above plans.

Despite the restrictions placed on international travel and social distancing measures introduced to combat the spread of COVID-19, the charity is able to continue some 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.

Staffing

As at the 31 December 2020 the Charity had the following staff.

Rev JA Mumford - International Co-Ordinator (Paid)

VINEYARD INTERNATIONAL RESOURCING UK LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2020

In addition, Eleanor Mumford serves in a voluntary capacity as International Co-Ordinator and voluntary assistance is provided in legal matters by Peter Sturrock and financial support by Paul Masters (Finance Manager of Vineyard Churches UK & Ireland).

Administrative assistance is provided, on a part time basis, by Emily Aduah, who is self-employed and invoices on a monthly basis.

Structure Governance and Management

Governing Document

The company was registered on 26 November 2014 and given charitable status on 29 September 2015.

Government and Management

The Memorandum and Articles of Association govern Vineyard International Resourcing UK Ltd. The Trustees typically meet at least three times a year; with one meeting including an AGM. Such trustees are appointed in line with the Memorandum and Articles of Association. Normally they would be individuals who are volunteers of the Charity and are chosen both for their understanding of the objects of the Charity as well as their professional expertise. Day to day management is delegated to the Chairman, along with paid staff and volunteers, who implement the objects and execute the administration of the Charity under delegated authority, so that all decisions may be ratified by the full Board. The Board is kept informed by regular monthly reports.

The training of new Trustees takes place by a short induction programme of explaining the role of a director/trustee and typically as an observer at two meetings. They are given a:

- Copy of the Articles and Memorandum of Association;
- Copy and explanation of the latest financial report;
- Copy of "The Hallmarks of A Well-Run Charity";
- Future Plans;
- 'How to be a Trustee in Vineyard' Manual.

They are also directed to the Charity Commission website and sent periodic articles to keep them abreast of developments in the charitable sector. Normally at each trustee meeting a short time of discussion would take place to familiarise each other with recent legislative developments and from time to time the Trustees would go on specific training courses to keep up to date.

Reference and Administrative Details

Charity name – Vineyard International Resourcing UK Ltd

Registered Charity No. 1163754

Company Registration Number: 09329089

Country of Incorporation: England and Wales

VINEYARD INTERNATIONAL RESOURCING UK LTD

TRUSTEES' REPORT (Continued) FOR THE PERIOD ENDED 31 DECEMBER 2020

Reference and Administrative Details (continued)

Registered and Principal office

The Vineyard Centre
Vulcan Street
Hull
HU6 7PS
Tel: 01482 462690

Bankers

Lloyds Bank plc,
Hull City Centre Branch
PO BOX 1000
BX1 1LT

Insurers

CaSE Insurance Services Ltd
Manor House
19 Church Street
Leatherhead
Surrey, KT22 8DN

Independent Examiner

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

Trustees

Mr G Speers - Chairman
Mr W Quirke
Mr P Sturrock

Trustees' responsibilities statement

The trustees 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:

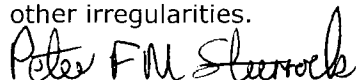
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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.

VINEYARD INTERNATIONAL RESOURCING UK LTD

**TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 DECEMBER 2020**

Trustees' responsibilities statement (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. 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.



PFM Sturrock

Trustee / Director

Dated: 18 May 2021

VINEYARD INTERNATIONAL RESOURCING UK LTD

Independent Examiner's Report to the Trustees of Vineyard International Resourcing UK Ltd

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020 which are set out on pages eleven to eighteen.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed:



S T Bramall BSc FCA
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
HU2 8BA

Date: 18 May 2021

**VINEYARD INTERNATIONAL RESORCING UK LTD
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 DECEMBER 2020**

| | Notes | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|--|-------|---------------------------------|-------------------------------|--------------------------|--------------------------|
| <u>Incoming resources</u> | | | | | |
| <u>from:</u> | | | | | |
| Donations and Legacies | 2 | 19,007 | 109,643 | 128,650 | 306,820 |
| Investment Income | 2 | - | - | - | 57 |
| Other | 2 | - | 397 | 397 | 882 |
| Total Incoming resources | | 19,007 | 110,040 | 129,047 | 307,759 |
| <u>Expenditure on:</u> | | | | | |
| Direct Charitable activities | 3 | 122,103 | 38,141 | 160,244 | 189,230 |
| Support Costs | 3 | 347 | 30,221 | 30,568 | 31,407 |
| Governance | 3 | 1,213 | - | 1,213 | 1,192 |
| Total Resources expended | | 123,663 | 68,362 | 192,025 | 221,829 |
| Net (expenditure)/Income | | (104,656) | 41,678 | (62,978) | 85,930 |
| <u>Reconciliation of funds</u> | | | | | |
| Transfer between funds | | - | - | - | - |
| Net movement in funds | | (104,656) | 41,678 | (62,978) | 85,930 |
| Total funds brought forward | 10 | 137,278 | 38,624 | 175,902 | 89,972 |
| Fund balances at 31 December 2020 | 10 | 32,622 | 80,302 | 112,924 | 175,902 |

All the company's activities are classed as continuing

The notes form part of these financial statements

VINEYARD INTERNATIONAL RESOURCING UK LTD (Charity Registration No. 1163754)
(Company Registration No. 9329089)
BALANCE SHEET
AS AT 31 DECEMBER 2020

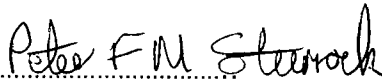
| | Notes | As at 31 December 2020 | As at 31 December 2019 |
|-------------------------------------|-------|------------------------------|------------------------------|
| | | £ | £ |
| Fixed Assets | | | |
| Tangible | 6 | 3,482 | 4,586 |
| Current Assets | | | |
| Debtors | 7 | 6,755 | 23,975 |
| Cash at Bank and in hand | | 109,433 | 152,031 |
| Creditors: due within a year | 8 | (6,746) | (4,690) |
| Net Assets | | <u>112,924</u> | <u>175,902</u> |
| Funds | | | |
| Restricted Funds | | 80,302 | 38,624 |
| Unrestricted Funds | | 32,622 | 137,278 |
| Total Funds | 10 | <u>112,924</u> | <u>175,902</u> |

For the period ended 31 December 2020 the company was entitled to exemption under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibility for complying with the requirements of the Act with respect for the preparation of accounts ensuring:

- 1) that the accounting records comply with Sections 386 and 387 of the Companies Act 2006 and
- 2) prepare financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its surplus or deficit for each financial period in accordance with the requirements of Sections 394 and 395 and which comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

PFM Sturrock 
Trustee / Director
Dated: 18 May 2021

The notes form part of these financial statements

VINEYARD INTERNATIONAL RESOURCING UK LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2020

1. Accounting Policies

a. Statement of compliance

Vineyard International Resourcing UK Ltd is an incorporated charity registered in England / Wales. The address of the registered office is given in the charity information on page of these financial statements.

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 (SORP) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' 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 note 1 to the accounts and comply with the Charities Act 2011.

Due to the level of cash and unrestricted reserves held the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Funds Accounting

All funds have been analysed into their different types, namely unrestricted funds, which are not subject to any special restrictions, and they can be used as the Trustees decide. Restricted funds are where the donor has imposed restrictions on how the fund may be used, but which do not prevent the fund being spent.

b. Incoming Resources

Donations and tithes are credited to the financial statements as received. The value of services provided by volunteers has not been included in these accounts.

c. Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, which cannot be recovered, and is reported as part of the expenditure to which it relates.

VINEYARD INTERNATIONAL RESOURCING UK LTD

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31 DECEMBER 2020

c. Resources Expended (continued)

Charitable activities expenditure comprises of those costs incurred by the Charity in the delivery of its activities and service for beneficiaries. It includes costs of an indirect nature necessary to support them. As noted in the Trustee's Report the principal objects of the Charity are the advancement of the Christian faith including missionary activities for the public benefit in the United Kingdom and worldwide. Promotion of the overall vision of the international family of Vineyard Churches, to strengthen communication within the Vineyard family to enable it to provide assistance to the wider Christian church, facilitating the establishment and implementation of recommended guidelines based on our shared and common values and releasing of new Associations of Vineyard Churches worldwide and to act as arbitrator for conflict resolution between National Leaders and National Associations.

d. Fixed Assets and Depreciation

Fixed assets are capitalised if the expenditure is over £500 and have an expected economic life of more than two years, except where the purchase is part of a larger project, which will amount in total to over £500 and have a useful life in excess of two years. Depreciation is provided on all tangible assets at rates calculated to write off the cost or revalued amount on a straight-line basis over the expected economic lives as follows:

| | |
|-----------------------|---------|
| Office Equipment | 4 years |
| Fixtures and fittings | 4 years |
| Computer equipment | 2 years |

e. Pension costs

The pension costs charged in the accounts represent the contributions payable by the Charity during the year.

f. 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.

VINEYARD INTERNATIONAL RESOURCING UK LTD

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2020**

2. Income

Income and related expenditure is wholly attributable to the Charity's principal activities. Donations to the Charity are primarily from outside of the UK:

| | Unrestricted funds £ | Restricted funds £ | Total 2020 £ | Total 2019 £ |
|-------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Donations | 19,007 | 109,643 | 128,650 | 306,820 |
| Other: | | | | |
| Honarium | - | 397 | 397 | 882 |
| Investment Income | - | - | - | 57 |
| | <u>19,007</u> | <u>110,040</u> | <u>129,047</u> | <u>307,759</u> |

The percentage of Donations attributable to geographical markets outside the United Kingdom was 86.3% (2019 – 44.6%)

3. Total Resources expended

| | Unrestricted Staff Costs £ | Unrestricted Other Costs £ | Restricted Other Costs £ | Total 2020 £ | Total 2019 £ |
|--------------------------------------|---|---|---|-----------------------------|-----------------------------|
| Direct Charitable Expenditure | 110,384 | 11,719 | 38,141 | 160,244 | 189,230 |
| Support costs | - | 347 | 30,221 | 30,568 | 31,407 |
| Governance | - | 1,213 | - | 1,213 | 1,192 |
| | <u>110,384</u> | <u>13,279</u> | <u>68,362</u> | <u>192,025</u> | <u>221,829</u> |

VINEYARD INTERNATIONAL RESOURCING UK LTD**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2020****4. Staff Costs**

Only one employee is employed by the Charity. All staff costs detailed in note 3 relates to key management personnel and is made up of the following:

| | 2020 | 2019 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and Salaries | 91,864 | 91,864 |
| Social security costs | 9,309 | 6,333 |
| Pension costs | <u>9,211</u> | <u>9,186</u> |
| | <u>110,384</u> | <u>107,383</u> |

Details of employees receiving remuneration greater than £60,000 is noted above.

5. Net (expenditure)/income

Net (expenditure)/income is stated after charging:

| | 2020 | 2019 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Depreciation | 1,974 | 830 |
| Independent Examination fee | 1,200 | 1,182 |
| Pension Costs | <u>9,211</u> | <u>9,186</u> |

6. Tangible fixed assets

| | Computer | Fixtures & Fittings | Total |
|--------------------------|-----------------|--------------------------------|--------------|
| | £ | £ | £ |
| Cost or valuation | | | |
| As at 1 January 2020 | 4,651 | 2,746 | 7,397 |
| Additions | - | 870 | 870 |
| As at 31 December 2020 | <u>4,651</u> | <u>3,616</u> | <u>8,267</u> |
| Depreciation | | | |
| As at 1 January 2020 | 2,512 | 299 | 2,811 |
| Charge for year | 1,233 | 741 | 1,974 |
| As at 31 December 2020 | <u>3,745</u> | <u>1,040</u> | <u>4,785</u> |
| Net Book Values | | | |
| As at 31 December 2020 | <u>906</u> | <u>2,576</u> | <u>3,482</u> |
| As at 31 December 2019 | <u>2,139</u> | <u>2,447</u> | <u>4,586</u> |

VINEYARD INTERNATIONAL RESOURCING UK LTD

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2020**

7. Debtors

| | 2020 | 2019 |
|-------------|--------------|---------------|
| | £ | £ |
| Prepayments | 6,755 | 23,975 |
| | <u>6,755</u> | <u>23,975</u> |

8. Creditors – amounts falling due within one year

| | 2020 | 2019 |
|------------------------------------|--------------|--------------|
| | £ | £ |
| Social Security and other taxation | 1,860 | 1,847 |
| Accruals | 4,120 | 2,102 |
| Other Creditors | <u>766</u> | <u>741</u> |
| | <u>6,746</u> | <u>4,690</u> |

Included within other creditors above is an outstanding pension contribution totalling £766.

9. Related parties

Vineyard Churches UK and Ireland is a related party due to a common trustee between the two charities. During the year Vineyard Churches UK and Ireland donated a one-off gift of £NIL (2019 - £16,981) to Vineyard International Resourcing UK Ltd. During the year Vineyard churches reimbursed expenses totalling £NIL (2019 - £26) to Vineyard International Resourcing UK Ltd. In addition Vineyard International Resourcing UK Ltd reimbursed Vineyard churches £NIL (2019 - £1,024) for expenses incurred during the VND 2019 meeting.

No Trustee has received remuneration or benefit from being a Trustee of the Charity.

VINEYARD INTERNATIONAL RESOURCING UK LTD**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31 DECEMBER 2020****10. Funds and their analysis between assets**

| | Unrestricted Funds £ | Restricted Funds £ | Total £ |
|-------------------------------|-------------------------------------|-----------------------------------|--------------------|
| As at 1 January 2020 | 137,278 | 38,624 | 175,902 |
| Incoming Resources for period | 19,007 | 110,040 | 129,047 |
| Resources Expended for period | (123,663) | (68,362) | (192,025) |

| | | | |
|--|---------------|---------------|----------------|
| Total Resources as at 31 December 2020 | 32,622 | 80,302 | 112,924 |
|--|---------------|---------------|----------------|

| | Unrestricted Funds £ | Restricted Funds £ | Total £ |
|---------------------------------------|-------------------------------------|-----------------------------------|--------------------|
| Total funds can be analysed as | | | |
| Fixed Assets | 3,482 | - | 3,482 |
| Current Assets | 32,973 | 83,215 | 116,188 |
| Creditors | (3,833) | (2,913) | (6,746) |
| Total | 32,622 | 80,302 | 112,924 |

Restricted funds relate to Vineyard International Executive, an informally constituted group of three National Directors, currently comprising the national directors of the Vineyard Movements in Brazil, Canada, Nordic, USA and John Mumford in his role as International Co-Ordinator. This group (VIE) has the blessing and authority of the whole group of Vineyard National directors to develop the Vineyard movement internationally and in each nation as Vineyard Churches emerge. Donations are received from the Association of Vineyard Churches to the work of Vineyard International Executive and is used for the administration and travel costs of the International Co-Ordinator.

