



**Smales 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



**ICAEW**  
**CHARTERED**  
**ACCOUNTANTS**

Smales Goldie Group is a trading name of Smales Goldie Partnership.





# **VINEYARD INTERNATIONAL RESOURCING UK LTD**

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## **VINEYARD INTERNATIONAL RESOURCING UK LTD**

### **TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2021**

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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**

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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**

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#### 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**

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#### **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**

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#### **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**

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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**

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#### **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**

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**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**

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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 £
<b><u>Incoming resources</u></b>					
<b><u>from:</u></b>					
Donations and Legacies	2	31,849	103,190	135,039	128,650
Investment Income	2	-	-	-	-
Other	2	104	26	130	397
<b>Total Incoming resources</b>		<b>31,953</b>	<b>103,216</b>	<b>135,169</b>	<b>129,047</b>
<b><u>Expenditure on:</u></b>					
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
<b>Total Resources expended</b>		<b>113,445</b>	<b>35,869</b>	<b>149,314</b>	<b>192,025</b>
Net (expenditure)/Income		(81,492)	67,347	(14,145)	(62,978)
<b><u>Reconciliation of funds</u></b>					
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
<b>Fund balances at 31 December 2021</b>	<b>10</b>	<b>11,130</b>	<b>87,649</b>	<b>98,779</b>	<b>112,924</b>

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

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#### **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**

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#### **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:

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
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**

	<b>Unrestricted Staff Costs £</b>	<b>Unrestricted Other Costs £</b>	<b>Restricted Other Costs £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>Direct Charitable Expenditure</b>	110,348	1,435	9,848	121,631	160,244
<b>Support costs</b>	-	402	26,021	26,423	30,568
<b>Governance</b>	-	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:

	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
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:

	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
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**

	<b>Computer</b> <b>£</b>	<b>Fixtures &amp; Fittings</b> <b>£</b>	<b>Total</b> <b>£</b>
<b>Cost or valuation</b>			
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>
<b>Depreciation</b>			
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>
<b>Net Book Values</b>			
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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Prepayments	7,274	6,755

**8. Creditors – amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Social Security and other taxation	1,855	1,860
Accruals	1,274	4,120
Other Creditors	<u>766</u>	<u>766</u>
	<u><b>3,895</b></u>	<u><b>6,746</b></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	11,130	87,649	98,779

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

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 13<sup>th</sup> April 2021.