

**Charity Registration No. 1099748**

**Company Registration No. 04839046 (England and Wales)**

**Charity Registration in Scotland SC041285**

**Vineyard Churches UK and Ireland**  
**Trustees' Report and Accounts**  
**For the year ended 31 December 2021**



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## Trustees' Report For the year ended 31 December 2021

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

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

### 1) Objectives and Activities

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

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

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

#### a) Public benefit

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

#### b) Summary of Objectives

The Company is established to:

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

#### c) Values

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

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

## Trustees' Report (continued) For the year ended 31 December 2021

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### d) Strategies for achieving objectives

The Company delivers its objectives through:

- **Church Planting**

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

- **Coaching**

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

- **Events**

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

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

- **Pastoral Oversight**

The countries are grouped into Regions and Areas. There are 5 regions and 12 areas

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

## Trustees' Report (continued) For the year ended 31 December 2021

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### e) Trademarks

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

### f) Taskforces

The Company delivers its identified priorities through taskforces – these include:

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

### g) VCUKI Grant giving policy and philosophy

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

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

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

### h) Vineyard Training

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

### i) Plans for the Future

Highlights of the 2022 plan include

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

# Vineyard Churches UK and Ireland

## Trustees' Report (continued) For the year ended 31 December 2021

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- Run a series of national events, including:
  - a. *Vineyard National Gathering* in April 2022.
  - b. *Worship Leaders Retreat* in England in February 2022 and one in Ireland in March 2022.
  - c. *Soul Care* senior Pastors retreats in April to June 2022.
  - d. *Dreaming The Impossible* Conference in August 2022.
  - e. *Cause to Live For* Conference in November 2022.
- The above events will be subject to the current Coronavirus pandemic restrictions but will more than likely be in person.

# Vineyard Churches UK and Ireland

## Trustees' Report (continued) For the year ended 31 December 2021

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### 2) Financial Review

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

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

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

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

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

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

#### a) Reserves policy

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

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

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

#### b) Investment policy

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

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

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

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

## Trustees' Report (continued) For the year ended 31 December 2021

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### 3) Structure, Governance and Management

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

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

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

#### a) Trustees

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

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

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

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

#### Selection of Trustees:

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

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

#### Induction process

All new Directors / Trustees are supplied with the following:

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



# Vineyard Churches UK and Ireland

## Trustees' Report (continued) For the year ended 31 December 2021

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

### **b) Vineyard Leadership Team**

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

### **c) Area Leaders**

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

### **d) Regional Leadership and Regionalisation**

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

### **e) Risk Management**

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

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

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

### **f) Fundraising**

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

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

# **Vineyard Churches UK and Ireland**

## **Trustees' Report (continued) For the year ended 31 December 2021**

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

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

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

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

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

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

# Vineyard Churches UK and Ireland

## Trustees' Report (continued) For the year ended 31 December 2021

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### 4) Reference and Administrative Details

#### National Directors

John and Debby Wright

#### Vineyard Leadership Group

Jeremy & Elaine Cook  
James & Jen Rankine  
Andrew & Harmony Smith  
John & Debby Wright  
Andrew & Rosie McNeil  
Chuck & Taryn Freeland  
Jude Bonnington  
Mark Crosby

York Vineyard  
Cardiff Vineyard  
Belfast Vineyard  
Trent Vineyard  
Birmingham Vineyard  
Catalyst Vineyard

#### Trustees

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

#### Company Secretary

Thomas Bell

#### Registered Name

Vineyard Churches UK and Ireland

#### Working Name

Vineyard Churches

#### Principal and Registered Office

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

#### Bankers

Bank of Scotland  
33 Old Broad Street  
London  
BX2 1LB

#### HSBC

3-4 Jameson Street  
Hull  
HU1 3JX

# **Vineyard Churches UK and Ireland**

## **Trustees' Report (continued) For the year ended 31 December 2021**

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### **Auditors**

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

### **Insurers**

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

### **Independent Financial Adviser**

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

### **Registration Number**

Charity England & Wales 1099748  
Charity Scotland SC041285  
Company 4839046

### **Country of Incorporation**

England and Wales

### **Data Controller**

Z8211138

# Vineyard Churches UK and Ireland

## Trustees' Report (continued) For the year ended 31 December 2021

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### 5) Statement of Trustees' responsibilities

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

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

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

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

In so far as the trustees are aware:


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

### Auditors

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

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

### By order of the Trustees



**J Cook**  
Trustee

6 July 2022

## Independent Auditors' Report

### To the trustees and members of Vineyard Churches UK and Ireland

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

In our opinion the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

#### Other information

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

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

# **Vineyard Churches UK and Ireland**

## **Independent Auditors' Report**

### **To the trustees and members of Vineyard Churches UK and Ireland**

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We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

#### **Matters on which we are required to report by exception**

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

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

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

#### **Responsibilities of trustees**

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

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

#### **Our responsibilities for the audit of the financial statements**

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

## Independent Auditors' Report

### To the trustees and members of Vineyard Churches UK and Ireland

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

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

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

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

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

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships.
- tested journal entries to identify unusual transactions.
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation.
- reading the minutes of meetings of those charged with governance.
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

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

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

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



# **Vineyard Churches UK and Ireland**

## **Independent Auditors' Report**

### **To the trustees and members of Vineyard Churches UK and Ireland**

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#### **Use of our report**

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

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

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

6 July 2022

# Vineyard Churches UK and Ireland

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

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

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

All the company's activities are classed as continuing.

The notes form part of these financial statements

# Vineyard Churches UK and Ireland

(Company Registration No. 4839046)

## Balance Sheet

As at 31 December 2021

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

These accounts have been prepared in accordance with the provisions applicable to entities subject to the small entities regime.

The accounts were issued, authorised and approved by the Board on 6 July 2022 and signed on its behalf by:

J Cook  
Trustee



The notes form part of these financial statements

# Vineyard Churches UK and Ireland

## Statement of Cash Flows For the year ended 31 December 2021

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

The notes form part of these financial statements

# Vineyard Churches UK and Ireland

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

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### 1 Accounting policies

#### 1.1 Statement of compliance

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

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

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

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

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

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

#### 1.2 Funds accounting

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

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

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

#### 1.3 Incoming resources

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

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

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

# Vineyard Churches UK and Ireland

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

### 1 Accounting policies (continued)

#### 1.4 Resources expended

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

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

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

#### 1.5 Fixed assets

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

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

#### 1.6 Pensions

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

#### 1.7 Financial instruments

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

#### 1.8 Investments

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

#### 1.9 General Information

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

2	Income from donations	2021 Total	2020 Total
		£	£
	Donations from member churches	960,085	888,545
	Individual giving	215,230	175,248
		<u>1,175,315</u>	<u>1,063,793</u>

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

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

# Vineyard Churches UK and Ireland

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

### 3 Income from charitable activities

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

### 4 Investment income

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

### 5 Other income

	2021 Total £	2020 Total £
Other	1,297	3,968
	<u>1,297</u>	<u>3,968</u>

### 6 Total expended on charitable activities

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

# Vineyard Churches UK and Ireland

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

### 7 Grants

Grants and gifts made during the period were as follows:

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



# Vineyard Churches UK and Ireland

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

### 7 Grants (continued)

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

# Vineyard Churches UK and Ireland

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

### 8 Governance costs

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

### 9 Taxation

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

### 10 Net movement in funds

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

# Vineyard Churches UK and Ireland

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

### 11 Staff costs

	2021 £	2020 £
Staff costs were made up of:		
Wages and salaries	421,237	407,825
Social security costs	37,509	36,329
Pension costs	22,143	20,627
Staff costs charged from other organisations	215,927	229,656
Other staff costs	7,290	5,006
<b>Total</b>	<b>704,106</b>	<b>699,443</b>
	<b>Number</b>	<b>Number</b>
The average number of staff employed by the charity during the period was:	15.3	14.9

### Key management compensation

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

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

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

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

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

# Vineyard Churches UK and Ireland

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

### 16 Commitments under operating leases

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

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

### 17 Funds

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

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

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

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

# Vineyard Churches UK and Ireland

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

### 12 Tangible fixed assets

	Computers £	Office Equipment £	Fixture Fittings £	Total £
<b>Cost or valuation</b>				
As at 1st January 2021	10,329	-	-	10,329
Additions	2,053	1,134	1,498	4,685
Disposals	-	-	-	-
Adjustment	-	-	-	-
As at 31st December 2021	<u>12,382</u>	<u>1,134</u>	<u>1,498</u>	<u>15,014</u>

### Depreciation

As at 1st January 2021	4,839	-	-	4,839
Charge for period	3,041	47	62	3,150
Eliminated on disposal	-	-	-	-
Adjustment	-	-	-	-
As at 31st December 2021	<u>7,880</u>	<u>47</u>	<u>62</u>	<u>7,989</u>

### Net Book Value

As at 31st December 2021	4,502	1,087	1,436	7,025
As at 31st December 2020	<u>5,490</u>	<u>-</u>	<u>-</u>	<u>5,490</u>

# Vineyard Churches UK and Ireland

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

### 13 Debtors

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

### 14 Creditors – Amounts falling due within one year

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

Deferred income relates to conference fees received in advance.

### 15 Analysis of net assets between funds

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

# Vineyard Churches UK and Ireland

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

### 16 Commitments under operating leases

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

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

### 17 Funds

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

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

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

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

# Vineyard Churches UK and Ireland

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

### 17 Funds (continued)

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

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

### 18 Related parties

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

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

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

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

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

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