

CAMBRIDGE VINEYARD CHURCH

England & Wales · Charity number 1087906

Details

Status	Registered
Legal form	Charitable company
Company number	04242684
Registered	2001-08-08
Register	View on the Charity Commission register

Contact

Address	54 Jopling Way Hauxton Cambridge CB22 5HY
Phone	01223 756859
Email	office@cambridgevineyard.org.uk
Website	www.cambridgevineyard.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE CURRENT VINEYARD STATEMENT OF FAITH IN CAMBRIDGE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF CAMBRIDGE VINEYARD CHURCH.

Activities: In order to advance the Christian faith in accordance with the current Vineyard Statement of Faith and to support people in the wider community who may not be a part of our church, we seek to: encourage and facilitate worship; make disciples of Christ through training and evangelism; encourage fellowship amongst members; support the community and wider world through financial and volunteer support

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** CAMBRIDGE AND OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD
- Malawi
- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£132,350	£140,431	-	-
2024-03-31	£120,706	£143,792	-	-
2023-03-31	£132,788	£121,056	-	-
2022-03-31	£106,583	£98,318	-	-
2021-03-31	£117,198	£74,341	-	-

Trustees

Name	Role	Appointed
Daniel Jacob John	Chair	2014-01-16
Dr Thomas Joseph Cashman		2021-04-19
Harold Robert Dixon		2018-07-16
Judith Ann Harbour		2018-01-19
Mark Conrad Harbour		2018-01-19
Sarah Nadine Coppin		2026-01-26

Accounts

Cambridge Vineyard Church

Report and Accounts
Year ended 31 March 2025

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

CAMBRIDGE VINEYARD CHURCH
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Harold Dixon Judith Harbour Mark Harbour Daniel John Thomas Cashman
Key Staff	Judith Harbour Mark Harbour
Governing Document	Memorandum and Articles of Association dated 28 June 2001
Company Registration Number	04242684
Charity Registration Number	1087906
Registered Office and Principal Address	54 Jopling Way Hauxton Cambridge CB22 5HY
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	CAF Bank

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CAMBRIDGE VINEYARD CHURCH

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025

Objects of the charity

The Trust seeks to demonstrate the Christian faith in action in Cambridge and the surrounding area by supporting those in our society who are disadvantaged or alone: the poor and needy, the sick and elderly, single parents, widows, orphans etc. and by supporting other organisations with similar objects.

Government

The policy and operating decisions of the charity rest with the Directors who meet regularly to monitor the activities of the Company.

Review of Activities

The charity has continued to focus on supporting individuals to live a Christian lifestyle and contribute to the wellbeing of those in their community through sharing the good news of Jesus and expressing God's love through practical acts of service.

In planning the activities of the charity, the trustees have given consideration to the guidance on public benefit issued by the Charity Commission.

The Directors have pleasure in submitting the Report and Accounts for the year ended 31 March 2025.

Introduction

The year 2024–2025 marks the seventh full year of Cambridge Vineyard Church under the leadership of Senior Pastors Mark and Jude Harbour. We have continued to meet regularly, most notably through our Sunday Morning Gatherings at Parkside Community College. These gatherings have been vibrant times of worship and community, enriched by visits from the Christian Motorcycle Association and Vineyard Church planters from Lowestoft, as well as the celebration of weddings, dedications, and baptisms.

Sunday Gatherings and Worship

We host three Sunday Morning Gatherings each month. A significant highlight this year has been the introduction of a new first-Sunday format: Messy Church and Simple Worship, with a community lunch in between. Messy Church offers a creative, family-focused way to explore faith through crafts and storytelling, while Simple Worship invites reflection and ministry through sung worship in a quiet, intimate setting.

Our teaching themes this year have included:

- A series on Jesus' Teachings on the Ten Commandments
- Life, the Universe, and Everything – God's Big Story, tracing the biblical narrative from Genesis to Revelation

Children, Youth, and Families

This year, we were pleased to appoint Lois as our Kids and Youth Ministry Lead, under whose leadership:

- Vineyard Kids has grown significantly

- Cambridge Vineyard Youth was launched, helping teenagers explore and deepen their faith
We've also welcomed families from our GrowKids ministry into our Messy Church community, helping bridge our outreach work with our worship life.

Church Community Life

Cambridge Vineyard Church continues to grow as a welcoming and vibrant community through:

- Midweek Life Groups
- Student and Young Adult lunches
- Men's and Women's socials
- Worship nights
- Special events such as Beer and Carols, Cambridge Vineyard Does Bake Off, and Church Has Left the Building outreach events

Wider Vineyard and Local Church Partnerships

We remain actively involved in the wider Vineyard Churches network, including:

- Serving at Dreaming the Impossible Youth Festival
- Participating in Cause to Live For (Student and Young Adult Conference)
- Attending the National Leaders' Gathering

Locally, we:

- Participated in regional East Anglian Vineyard events, including Worship Nights and the first East Anglia Men's Weekend
- Celebrated the launch of Hope Vineyard Thanet, led by two former members of our church

Pastors Mark and Jude have also contributed to national Vineyard leadership initiatives. Mark serves as a Vineyard UK & Ireland Coach, and both are involved in the Vineyard Successions Team.

Citywide Collaboration and Outreach

We work collaboratively with other churches and organisations in Cambridge. Highlights include:

- Mark serving as a trustee for Hope Cambridge and The Besom in Cambridge
- Supporting Pentecost in the Park, a joint worship event with diverse churches across Cambridge
- Partnering with Cambridge Youth for Christ to support their Open House Wellbeing Mentoring project at Parkside College

Social Action Ministries

GrowKids

Founded in 2020, GrowKids continues to provide high-quality, pre-loved clothing, toys, and baby equipment to families in need across Cambridge and nearby villages. Key activities include:

- Weekly "Coffee and Connect" parent drop-ins
- Friday community drop-ins at the Vineyard Centre
- Special events at Christmas and Easter
- Continued collaboration with Cambridge Foodbank, including visits to their Fairbite shop
- Participation in Cost-of-Living Events in partnership with Cambridge City Council

Mum2Mum

Mum2Mum provides 1-to-1 mentoring for mothers aged 16–30, offering:

- A befriending relationship with trained volunteers

- Ongoing support over 6 to 24 months
- Expanded reach and increased community profile through continued volunteer recruitment and training

Financial Giving and Partnerships

As part of our commitment to generosity, Cambridge Vineyard gives away at least 10% of all income annually. In 2024–2025, this included support for:

- The Besom in Cambridge
- Cambridge Foodbank
- Cambridge Youth for Christ
- Dalitso Trust in Malawi
- Romanian International Children's Foundation (whose work concluded in 2024)

Vision and Values

Cambridge Vineyard Church exists to 'Gather and Go':

- Gather in God's presence
- Be transformed by the Holy Spirit
- Go to love, serve, and bring blessing into every community we're a part of

Risk Statement

The Directors have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Financial Review

The accounts that follow show that the income for the year from all sources totalled £132,350 (2024: £121,100). Expenditure in the year was £140,431 (2024: £143,792). This resulted in a deficit for the year of £8,080 (2024: £22,692). Total funds at year end were £88,145 (2024: £96,235) which was all unrestricted.

Reserves Policy

The Board of Directors have established a policy whereby unrestricted reserves held by the charity should be no less than £35,000 (which equates to approximately 3 months' of unrestricted expenditure, figure updated in October 2024) so that the charity could continue to operate at a level sufficient to cover the charity in the event of unforeseen expenditure. At the year end, the charity held unrestricted net current assets of £88,145 and the charity is complying with its reserves policy.

Directors' Responsibilities

1. Select suitable accounting policies and apply them consistently
2. Observe the methods and principles in the Charities SORP
3. Make judgements and estimates that are reasonable and prudent
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors and signed on their behalf by:

MC Harbour

M C Harbour (Oct 6, 2025 15:39:20 GMT+1)

Mark Harbour

Date: Oct 6, 2025

Director

Company number: 04242684 Charity number: 1087906

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CAMBRIDGE VINEYARD CHURCH
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025 on pages 7 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 9 to 10.

Responsibilities and basis of report

As the charity's 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 charity'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:

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.

Sarah Crispin

[Sarah Crispin \(Oct 27, 2025 08:49:39 GMT\)](#)

Sarah Crispin ACA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Oct 27, 2025

CAMBRIDGE VINEYARD CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	126,508	4,699	131,207	120,706
Charitable activities		137	-	137	54
Investments		1,007	-	1,007	340
Total income and endowments		127,651	4,699	132,350	121,100
EXPENDITURE ON:					
Charitable activities	4	109,752	30,678	140,431	143,792
Total expenditure		109,752	30,678	140,431	143,792
Net income/(expenditure)		17,899	(25,979)	(8,080)	(22,692)
Transfers between funds	12	(25,066)	25,066	-	-
Net movement in funds		(7,167)	(914)	(8,080)	(22,692)
Reconciliation of funds:					
Total funds brought forward		93,165	3,071	96,236	118,927
Total funds carried forward	12	85,997	2,157	88,155	96,235

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 9-15 form part of these accounts.

CAMBRIDGE VINEYARD CHURCH

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	6	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CURRENT ASSETS					
Stock	7	-	2,158	2,158	3,071
Debtors	8	26,035	-	26,035	25,528
Cash at bank and in hand	9	69,351	-	69,351	74,631
		<u>95,386</u>	<u>2,158</u>	<u>97,544</u>	<u>103,230</u>
CREDITORS: Amounts falling due within one year	10	(9,389)	-	(9,389)	(6,995)
		<u>85,997</u>	<u>2,158</u>	<u>88,155</u>	<u>96,235</u>
Net current assets / (liabilities)					
		<u>85,997</u>	<u>2,158</u>	<u>88,155</u>	<u>96,235</u>
TOTAL NET ASSETS		<u>85,997</u>	<u>2,158</u>	<u>88,155</u>	<u>96,235</u>
FUND BALANCES	12				
Unrestricted Funds					
General funds		85,997	-	85,997	93,164
Restricted Funds		<u>-</u>	<u>2,158</u>	<u>2,158</u>	<u>3,071</u>
		<u>85,997</u>	<u>2,158</u>	<u>88,155</u>	<u>96,235</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

MC Harbour

MC Harbour (Oct 6, 2025 15:39:20 GMT+1)

MARK HARBOUR

Date: Oct 6, 2025

Company number: 04242684

Charity number: 1087906

The notes on page 9-15 form part of these accounts.

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities,. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

2 Accounting Policies (continued)

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective, fixtures, fittings and equipment are depreciated over 3 years.

f) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2025	2024
	£	£
Donations of cash and similar	108,232	98,413
Donated items of clothing and equipment for GrowKids project	714	774
Grants receivable	125	250
Income tax recoverable	22,136	21,269
	<u>131,207</u>	<u>120,706</u>

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable expenditure

	2025 £	2024 £
a Costs incurred directly on specific activities		
Employment costs	71,771	68,621
Premises and meeting costs	7,212	7,756
Church ministry	36,426	40,050
Ministry Support	2,931	6,079
Distribution of donated items by GrowKids project	1,628	1,376
	<u>119,969</u>	<u>123,882</u>
Grants payable (note 4c)	12,400	11,890
	<u>132,369</u>	<u>135,772</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	1,650	1,500
Professional services	3,249	2,262
Office expenses and minor equipment	3,163	3,499
Depreciation of tangible fixed assets	-	760
	<u>8,062</u>	<u>8,020</u>
Total expenditure	<u>140,431</u>	<u>143,792</u>

c Grants payable

	Institutions £	Individuals £	2025 £
Grants for UK and overseas mission	8,200	-	8,200
Grants for the relief of poverty	4,200	-	4,200
	<u>12,400</u>	<u>-</u>	<u>12,400</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	6,945	-	6,945
Grants for the relief of poverty	4,945	-	4,945
	<u>11,890</u>	<u>-</u>	<u>11,890</u>

The charity's principal grants to institutions comprised:

	2025 £	2024 £
Vineyard Churches UK	6,700	5,945
Jesus Loves Romania	-	400
Dalitso Trust	3,600	4,045
Cambridge Youth for Christ	1,000	-
Grants to institutions for less than £1,000 each	1,100	1,500
	<u>12,400</u>	<u>11,890</u>

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 3 (2024:3). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2025 £
Trustees:				
Mark Harbour	41,659	-	2,083	43,742
Judith Harbour	20,830	-	1,041	21,871
	<u>62,489</u>	<u>-</u>	<u>3,124</u>	<u>65,613</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2024 £
Trustees:				
Mark Harbour	40,000	-	2,000	42,000
Judith Harbour	20,000	-	1,000	21,000
	<u>60,000</u>	<u>-</u>	<u>3,000</u>	<u>63,000</u>

Mark Harbour and Judith Harbour served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

6 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2025 £
Cost		
At 1 April 2024	5,380	5,380
Additions	-	-
At 31 March 2025	<u>5,380</u>	<u>5,380</u>
Accumulated depreciation		
At 1 April 2024	5,380	5,380
Charge for the year	-	-
At 31 March 2025	<u>5,380</u>	<u>5,380</u>
Net book value		
At 31 March 2025	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

7 Stock

	2025	2024
	£	£
Stock of items donated to GrowKids project held for distribution to beneficiaries	2,158	3,071
	<u>2,158</u>	<u>3,071</u>

8 Debtors

	2025	2024
	£	£
Tax recoverable	22,166	21,423
Other debtors	3,400	3,400
Prepayments and accrued income	470	705
	<u>26,035</u>	<u>25,528</u>

9 Cash at Bank and in Hand

	2025	2024
	£	£
Cash at bank with immediate access	69,351	74,631
	<u>69,351</u>	<u>74,631</u>

10 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Trade creditors	6,110	5,355
Taxation and social security	1,629	140
Accruals	1,650	1,500
	<u>9,389</u>	<u>6,995</u>

11 Pension commitments

During the year employer's pension contributions totalling £3,345 (2024: £3,231) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2024: £nil).

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Gains and losses 2025 £	Closing balance 2025 £
<i>Restricted Funds</i>						
GrowKids fund	3,071	4,699	(30,678)	25,066	-	2,158
	<u>3,071</u>	<u>4,699</u>	<u>(30,678)</u>	<u>25,066</u>	<u>-</u>	<u>2,158</u>
<i>General Unrestricted Funds</i>	93,164	127,651	(109,752)	(25,066)	-	85,998
	<u>93,164</u>	<u>127,651</u>	<u>(109,752)</u>	<u>(25,066)</u>	<u>-</u>	<u>85,998</u>
Aggregate of funds	<u>96,235</u>	<u>132,350</u>	<u>(140,431)</u>	<u>-</u>	<u>-</u>	<u>88,155</u>

The transfers referred to above were made for the following reasons:

- a) To offset the deficit net of stock against General Unrestricted Funds.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds £	2025 £
	General funds £	Designated funds £		
Stock	-	-	2,158	2,158
Debtors	26,035	-	-	26,035
Cash at bank and in hand	69,351	-	-	69,351
Creditors falling due within one year	(9,389)	-	-	(9,389)
	<u>85,997</u>	<u>-</u>	<u>2,158</u>	<u>88,155</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Restricted Funds</i>						
GrowKids fund	7,184	1,491	(33,829)	28,226 a)	-	3,071
Mum2Mum fund	254	-	(631)	376 b)	-	-
	<u>7,438</u>	<u>1,491</u>	<u>(34,460)</u>	<u>28,602</u>	<u>-</u>	<u>3,071</u>
<i>General Unrestricted Funds</i>	111,490	119,610	(109,333)	(28,602)	-	93,164
	<u>111,490</u>	<u>119,610</u>	<u>(109,333)</u>	<u>(28,602)</u>	<u>-</u>	<u>93,164</u>
Aggregate of funds	<u>118,927</u>	<u>121,100</u>	<u>(143,792)</u>	<u>-</u>	<u>-</u>	<u>96,235</u>

The transfers referred to above were made for the following reasons:

- a) To offset the deficit net of stock against General Unrestricted Funds.
b) To offset the deficit against General Unrestricted Funds.

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

12 Funds (continued)

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds £	2024 £
	General funds £	Designated funds £		
Stock	-	-	3,071	3,071
Debtors	25,471	-	58	25,528
Cash at bank and in hand	74,689	-	(58)	74,631
Creditors falling due within one year	(6,995)	-	-	(6,995)
	<u>93,164</u>	<u>-</u>	<u>3,071</u>	<u>96,235</u>

The restricted **GrowKids** fund was created from donations of money and from donations of clothing and equipment to the GrowKids project. This project aims provides clothing and baby equipment to families in need of support in the Cambridge area.

The restricted **Mum2Mum** fund was created from donations received to help support a ministry that aims to offer 1-to-1 support to mums.

14 Transactions with related parties

During the year the charity:

- a) received donations totalling £22,724 (2024: £30,728) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) except for the reimbursements of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no expenses (2024: £nil) were paid to, or for, the trustees.

During the year the charity also made the following payments to, or for, related parties:

- c) Alex Harbour, who is closely related to Mark and Judith Harbour, who are trustees, received employment benefits totalling £5,045 (2024: £4,851) for providing administrative services to the charity.

Except as disclosed in note 5 'Analysis of staff costs', there have been no other transactions with related parties during the year.

15 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

CAMBRIDGE VINEYARD CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	<u>Unrestricted funds</u>			<u>Unrestricted funds</u>		
		General 2025 £	Restricted 2025 £	Total 2025 £	General 2024 £	Restricted 2024 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	126,508	4,699	131,207	119,216	1,491	120,706
Charitable activities		137	-	137	54	-	54
Interest receivable		1,007	-	1,007	340	-	340
Total income and endowments		127,651	4,699	132,350	119,610	1,491	121,100
EXPENDITURE ON:							
Charitable activities:	4	109,752	30,678	140,431	109,333	34,460	143,792
Total Expenditure		109,752	30,678	140,431	109,333	34,460	143,792
Net income/(expenditure)		17,899	(25,979)	(8,080)	10,277	(32,969)	(22,692)
Transfers between funds	12	(25,066)	25,066	-	(28,602)	28,602	-
Net movement in funds		(7,167)	(914)	(8,080)	(18,325)	(4,367)	(22,692)
Reconciliation of funds:							
Total funds brought forward		93,165	3,071	96,236	111,490	7,438	118,927
Total funds carried forward	12	85,997	2,157	88,155	93,165	3,071	96,236

Accounts

Cambridge Vineyard Church

Report and Accounts
Year ended 31 March 2024

Stewardship 
Active generosity

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CAMBRIDGE VINEYARD CHURCH
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Harold Dixon Judith Harbour Mark Harbour Daniel John Susan White (resigned 22 January 2024) Thomas Cashman
Key Staff	Judith Harbour Mark Harbour
Governing Document	Memorandum and Articles of Association dated 28 June 2001
Company Registration Number	04242684
Charity Registration Number	1087906
Registered Office and Principal Address	54 Jopling Way Hauxton Cambridge CB22 5HY
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	CAF Bank

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CAMBRIDGE VINEYARD CHURCH

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2024

Objects of the charity

The Trust seeks to demonstrate the Christian faith in action in Cambridge and the surrounding area by supporting those in our society who are disadvantaged or alone: the poor and needy, the sick and elderly, single parents, widows, orphans etc. and by supporting other organisations with similar objects.

Government

The policy and operating decisions of the charity rest with the Directors who meet regularly to monitor the activities of the Company.

Review of Activities

The charity has continued to focus on supporting individuals to live a Christian lifestyle and contribute to the wellbeing of those in their community through sharing the good news of Jesus and expressing God's love through practical acts of service.

In planning the activities of the charity, the trustees have given consideration to the guidance on public benefit issued by the Charity Commission.

The Directors have pleasure in submitting the Report and Accounts for the year ended 31 March 2024.

2022-2023 has been the sixth full year under the leadership of Mark and Jude Harbour as Senior Pastors. The church continues to have a thriving Sunday Morning Gathering at Parkside Community College three Sundays a month. We have a wonderful team of volunteers who make this happen, and it's been a joy to welcome new people to our Sunday Gatherings and into our church community, as well as continuing to extend support to the wider community. The main focus of teaching throughout this year has been developing a culture of invitation, inviting others to experience God's goodness, love, power, community and salvation.

The church has a vision to be a group of people who "Gather and Go"; we gather in God's presence, are transformed by the Holy Spirit and we go to love and serve, in our communities and beyond. We look to see every person in the church reaching out to the various communities of which they are a part, in friendship and blessing. Our strategy is for those in the church to be so inspired by their experience of Jesus and of the church as a body serving the community that they seek to reach out individually to love and serve all whom they have contact with.

Our Sunday Vineyard Kids groups continue to thrive in our Firestarters and Blaze groups. Our Firestarters group also started having social events throughout the year, which they invited friends to. This year we also introduced "The Space", a quiet room which anyone of any age who need a quiet space for a period can go to and can watch the live stream of our gathering.

We ran regular Student and Young Adults lunches for our undergraduate and postgraduate students and young adults. We love to see our young adults equipped for a life of mission and discipleship at university and work, and the opportunity for every student to find hope in Jesus and a home in a local church. Women's and men's Social nights also took place.

We continued to run our first Sunday of the month Community Sundays which aim to gather people in a more informal way than our Sunday morning gatherings at Parkside, making it an easy route into our church community. Community Sundays have included a games morning, wild cooking at Milton Country Park, walks, picnics, brunch, and a House of Games Quiz and Lamb Roast. We love that the events are not just great times for our church family but for the family, friends and colleagues who get invited. A couple in the church also ran a monthly Board games event.

Whenever there was a fifth Sunday in the month, we ran Church Has Left the Building where we provide a practical expression of God's love for people. This has included support for our GrowKids project sorting donations, and continuing our Partnership with the Besom who connect us with families who need help with gardening or decorating.

It is important for Cambridge Vineyard Church to play its part in the wider church community and this year we continued to do that. Along with other Vineyard Churches in east Anglia we put on East Anglia Vineyard Worship nights, and members of the church participated in writing worship songs with people from other East Anglia Vineyard churches. Groups of our leaders attended the national Vineyard leaders gathering in April and Vineyard Worship Gathering in Jude. Together with Thetford Vineyard and Stour Valley Vineyard we ran a men's retreat in Suffolk.

Our pastor Mark is a trustee for the ecumenical Hope Cambridge group and the Besom in Cambridge, and serves as a Vineyard UK & Ireland Coach, supporting leaders across the movement. Our pastor Jude serves as part of the team that runs Dreaming the Impossible, a national Youth Festival run by Vineyard. Mark and Jude also serve as part of Vineyard Successions team supporting pastoral transitions across the movement.

Cambridge Vineyard was also able to support running Pentecost in the Park 2023, when multiple Cambridge churches came to gather to worship and witness with speakers and worship bands on a stage on Parker's Piece in Cambridge. It was wonderful to have a diversity of church traditions and ethnicities involved.

Other church activities throughout the year have been our regular mid-week Life Groups, and prayer walking around Cambridge centre every Thursday morning. We also held Upper Room Worship Nights. It was also a delight to hold dedications, baptisms and participate in the wedding of one of our church family. At Christmas we held a Beer and Carols event in a local pub, as well as our Carol Service and Pop-up Nativity at Parkside College. A training event was held for our worship and PA teams, and we continued to develop new leaders for our Life Groups and Worship bands.

The church continued to provide opportunities for people to express the Christian faith in action in Cambridge and the surrounding area, and beyond. We look to serve and support those in our society who are disadvantaged or alone. Our two main projects are GrowKids and Mum2Mum

GrowKids, started in April 2020, provides free, and accepts donations of, pre-loved clothes, toys, and baby equipment in good condition for ages 0- 10. We accept referrals regardless of background, income, or faith, from families within Cambridge and surrounding villages. We also seek to partner with families, to support them as they raise their children. Throughout the year we have received many generous donations of clothing and have been able to support the families who have been referred to us, many who have felt the financial impact of the cost-of-living crisis, partnering with Cambridge Council in their Cost-of-Living Events.

GrowKids works in partnership with other organisations, including Cambridge Foodbank, and a GrowKids volunteer visits Foodbank's Fairbite shop weekly to enable clients to access our services. GrowKids provide a weekly "Coffee and Connect" drop in for parents at a local community centre that provides a much-needed opportunity for parents to relax and chat with each other and our volunteer team whilst their children play. In addition, we ran a regular Friday drop in at the Vineyard centre, the home of GrowKids, which as well as providing opportunity for people to donate and receive clothes, also provides much needed community to people. We were delighted to be able to extend our volunteer team for our Friday drop in. At Christmas and easter we ran parties for our GrowKids Families and continued to support refugees in the city.

Mum2Mum offers 1-to-1 support to mums aged 16-30. Mums are matched with a volunteer befriender who will meet with them on a 1-to-1 basis, at least once a fortnight. They will have the support of their befriender for 6 months to start with; however, this may be extended, 6 months at a time, for a total of up to 2 years. This year new Befrienders were trained, and our wonderful team of volunteers continued to mentor parents and raise the profile of Mum2Mum in the city.

In addition to running GrowKids and Mum2Mum Cambridge Vineyard seeks to give away at least 10% of the money it receives to support other projects. This year that has included The Besom in Cambridge, Cambridge Foodbank (for whom we do a monthly food collection), and Cambridge Youth for Christ.

We also continue to partner with the Dalitso Trust, a charity that supports health, leadership and families work in Malawi, and through them we also support Vineyard Churches in Malawi, both through financial support and the provision of training. Our pastor Mark was able to visit Malawi in July 2023 and deliver training for Dalitso and Malawi Vineyard Churches. We also continued to give financial support to Romanian International Children's Foundation who seek see abandoned and orphaned children in Romania living in families and to reduce child abandonment.

Risk Statement

The Directors have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Financial Review

The accounts that follow show that the income for the year from all sources totalled £121,100 (£132,788 in 2023). Expenditure in the year was £143,792 (£121,056 in 2023). This resulted in a deficit for the year of £22,692 (surplus of £11,732 in 2023). Total funds at year end were £93,164 (£111,490 in 2023) which was unrestricted.

Reserves Policy

The Board of Directors have established a policy whereby unrestricted reserves held by the charity should be no less than £30,000 (which equates to about 3 months' of unrestricted expenditure) so that the charity could continue to operate at a level sufficient to cover the charity in the event of unforeseen expenditure. At the year end, the charity held unrestricted net current assets of £93,164 and the charity is complying with its reserves policy.

Directors' Responsibilities

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors and signed on their behalf by:


Mark Harbour (Oct 1, 2024 11:37 GMT+1)

Mark Harbour

Director

Date: Oct 1, 2024

Company number: 04242684 Charity number: 1087906

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CAMBRIDGE VINEYARD CHURCH
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024 on pages 7 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 9 to 10.

Responsibilities and basis of report

As the charity's 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 charity'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:

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.


Sarah Crispin (Nov 7, 2024 08:50 GMT)

Sarah Crispin ACA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Nov 7, 2024

CAMBRIDGE VINEYARD CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	119,216	1,491	120,706	128,521
Charitable activities	4	54	-	54	78
Investments	6	340	-	340	4,189
Total income and endowments		119,610	1,491	121,100	132,788
EXPENDITURE ON:					
Charitable activities	4	109,333	34,460	143,792	121,056
Total expenditure		109,333	34,460	143,792	121,056
Net income/(expenditure)		10,277	(32,969)	(22,692)	11,732
Transfers between funds	12	(28,602)	28,602	-	-
Net movement in funds		(18,325)	(4,367)	(22,692)	11,732
Reconciliation of funds:					
Total funds brought forward		111,490	7,438	118,927	107,195
Total funds carried forward	12	93,164	3,071	96,235	118,927

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 9-15 form part of these accounts.

CAMBRIDGE VINEYARD CHURCH

BALANCE SHEET

AS AT 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	6	-	-	-	760
		<u>-</u>	<u>-</u>	<u>-</u>	<u>760</u>
CURRENT ASSETS					
Stock	7	-	3,071	3,071	3,673
Debtors	8	25,471	58	25,528	31,412
Cash at bank and in hand	9	74,689	(58)	74,631	93,060
		<u>100,160</u>	<u>3,071</u>	<u>103,230</u>	<u>128,144</u>
CREDITORS: Amounts falling due within one year	10	(6,995)	-	(6,995)	(9,977)
		<u>(6,995)</u>	<u>-</u>	<u>(6,995)</u>	<u>(9,977)</u>
Net current assets / (liabilities)		<u>93,164</u>	<u>3,071</u>	<u>96,235</u>	<u>118,167</u>
TOTAL NET ASSETS		<u>93,164</u>	<u>3,071</u>	<u>96,235</u>	<u>118,927</u>
FUND BALANCES	12				
Unrestricted Funds					
General funds		93,164	-	93,164	111,489
Restricted Funds		<u>-</u>	<u>3,071</u>	<u>3,071</u>	<u>7,438</u>
		<u>93,164</u>	<u>3,071</u>	<u>96,235</u>	<u>118,927</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Mark Harbour
Mark Harbour (Oct 1, 2024 11:37 GMT+1)

MARK HARBOUR

Date: Oct 1, 2024

Company number: 04242684

Charity number: 1087906

The notes on page 9-15 form part of these accounts.

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities,. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

2 Accounting Policies (continued)

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective, fixtures, fittings and equipment are depreciated over 3 years.

f) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2024	2023
	£	£
Donations of cash and similar	98,413	94,259
Donated items of clothing and equipment for GrowKids project	774	3,324
Grants receivable	250	12,310
Income tax recoverable	21,269	18,628
	<u>120,706</u>	<u>128,521</u>

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable expenditure

	2024 £	2023 £
a Costs incurred directly on specific activities		
Employment costs	68,621	61,935
Premises and meeting costs	7,756	9,232
Church ministry	40,050	25,009
Ministry Support	6,079	3,478
Distribution of donated items by GrowKids project	1,376	3,224
	<u>123,882</u>	<u>102,877</u>
Grants payable (note 4c)	11,890	12,300
	<u>135,772</u>	<u>115,177</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	1,500	1,440
Professional services	2,262	1,989
Office expenses and minor equipment	3,499	1,386
Depreciation of tangible fixed assets	760	1,064
	<u>8,020</u>	<u>5,879</u>
Total expenditure	<u>143,792</u>	<u>121,056</u>

c Grants payable

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	6,945	-	6,945
Grants for the relief of poverty	4,945	-	4,945
	<u>11,890</u>	<u>-</u>	<u>11,890</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	8,700	-	8,700
Grants for the relief of poverty	3,600	-	3,600
	<u>12,300</u>	<u>-</u>	<u>12,300</u>

The charity's principal grants to institutions comprised:

	2024 £	2023 £
Vineyard Churches UK	5,945	7,300
Jesus Loves Romania	400	1,200
Dalitso Trust	4,045	2,400
Grants to institutions for less than £1,000 each	1,500	1,400
	<u>11,890</u>	<u>12,300</u>

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 3 (2023:3). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2024 £
Trustees:				
Mark Harbour	40,000	-	2,000	42,000
Judith Harbour	20,000	-	1,000	21,000
	<u>60,000</u>	<u>-</u>	<u>3,000</u>	<u>63,000</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2023 £
Trustees:				
Mark Harbour	38,347	-	909	39,256
Judith Harbour	18,174	-	1,817	19,991
	<u>56,521</u>	<u>-</u>	<u>2,726</u>	<u>59,247</u>

Mark Harbour and Judith Harbour served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

6 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2024 £
Cost		
At 1 April 2023	5,380	5,380
Additions	-	-
At 31 March 2024	<u>5,380</u>	<u>5,380</u>
Accumulated depreciation		
At 1 April 2023	4,620	4,620
Charge for the year	760	760
At 31 March 2024	<u>5,380</u>	<u>5,380</u>
Net book value		
At 31 March 2024	<u>-</u>	<u>-</u>
At 31 March 2023	<u>760</u>	<u>760</u>

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

7 Stock

	2024	2023
	£	£
Stock of items donated to GrowKids project held for distribution to beneficiaries	3,071	3,673
	<u>3,071</u>	<u>3,673</u>

8 Debtors

	2024	2023
	£	£
Tax recoverable	21,423	18,662
Other debtors	3,400	12,260
Prepayments and accrued income	705	489
	<u>25,528</u>	<u>31,412</u>

9 Cash at Bank and in Hand

	2024	2023
	£	£
Cash at bank with immediate access	74,631	93,060
	<u>74,631</u>	<u>93,060</u>

10 Creditors: liabilities falling due within one year

	2024	2023
	£	£
Trade creditors	5,355	4,502
Taxation and social security	140	4,035
Accruals	1,500	1,440
	<u>6,995</u>	<u>9,977</u>

11 Pension commitments

During the year employer's pension contributions totalling £3,231 (2023: £2,951) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2023: £nil).

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Restricted Funds</i>						
GrowKids fund	7,184	1,491	(33,829)	28,226 a)	-	3,071
Mum2Mum fund	254	-	(631)	376 b)	-	-
	7,438	1,491	(34,460)	28,602	-	3,071
<i>General Unrestricted Funds</i>	111,490	119,610	(109,333)	(28,602)	-	93,164
Aggregate of funds	118,927	121,100	(143,792)	-	-	96,235

The transfers referred to above were made for the following reasons:

- a) To offset the deficit net of stock against General Unrestricted Funds.
b) To offset the deficit against General Unrestricted Funds.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2024 £
	General funds £	Designated funds £	£	
Stock	-	-	3,071	3,071
Debtors	25,471	-	58	25,528
Cash at bank and in hand	74,689	-	(58)	74,631
Creditors falling due within one year	(6,995)	-	-	(6,995)
	93,164	-	3,071	96,235

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Restricted Funds</i>						
GrowKids fund	4,346	22,952	(20,114)	-	-	7,184
Mum2Mum fund	-	938	(683)	-	-	254
	4,346	23,889	(20,797)	-	-	7,438
<i>General Unrestricted Funds</i>	102,850	108,899	(100,259)	-	-	111,490
Aggregate of funds	107,195	132,788	(121,056)	-	-	118,927

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

12 Funds (continued)

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2023
	General funds	Designated funds		
	£	£	£	£
Tangible fixed assets	502	-	258	760
Stock	-	-	3,673	3,673
Debtors	29,837	-	1,575	31,412
Cash at bank and in hand	91,127	-	1,932	93,060
Creditors falling due within one year	(9,977)	-	-	(9,977)
	<u>111,489</u>	<u>-</u>	<u>7,438</u>	<u>118,927</u>

The restricted **GrowKids** fund was created from donations of money and from donations of clothing and equipment to the GrowKids project. This project aims provides clothing and baby equipment to families in need of support in the Cambridge area.

The restricted **Mum2Mum** fund was created from donations received to help support a ministry that aims to offer 1-to-1 support to mums.

14 Transactions with related parties

During the year the charity:

- a) received donations totalling £30,728 (2023: £38,603) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) except for the reimbursements of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no expenses (2023: £nil) were paid to, or for, the trustees.

During the year the charity also made the following payments to, or for, related parties:

- c) Alex Harbour, who is closely related to Mark and Judith Harbour, who are trustees, received employment benefits totalling £4,851 (2023: £4,725) for providing administrative services to the charity.

Except as disclosed in note 5 'Analysis of staff costs', there have been no other transactions with related parties during the year.

15 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

CAMBRIDGE VINEYARD CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds			Unrestricted funds		
		General	Restricted	Total	General	Restricted	Total
		2024	2024	2024	2023	2023	2023
	Note	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	119,216	1,491	120,706	104,632	23,889	128,521
Charitable activities		54	-	54	78	-	78
Interest receivable		340	-	340	4,189	-	4,189
Total income and endowments		119,610	1,491	121,100	108,899	23,889	132,788
EXPENDITURE ON:							
Charitable activities:	4	109,333	34,460	143,792	100,259	20,797	121,056
Total Expenditure		109,333	34,460	143,792	100,259	20,797	121,056
Net gains/(losses) on investments		-	-	-	-	-	-
Net income/(expenditure)		10,277	(32,969)	(22,692)	8,640	3,092	11,732
Transfers between funds	12	(28,602)	28,602	-	-	-	-
		(18,325)	(4,367)	(22,692)	8,640	3,092	11,732
Net movement in funds		(18,325)	(4,367)	(22,692)	8,640	3,092	11,732
Reconciliation of funds:							
Total funds brought forward		111,490	7,438	118,927	102,850	4,346	107,195
Total funds carried forward	12	93,164	3,071	96,235	111,490	7,438	118,927

Accounts

Cambridge Vineyard Church

Report and Accounts

Year ended 31 March 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

CAMBRIDGE VINEYARD CHURCH
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

Trustees	Harold Dixon Judith Harbour Mark Harbour Daniel John Susan White Thomas Cashman
Key Staff	Judith Harbour Mark Harbour
Governing Document	Memorandum and Articles of Association dated 28 June 2001
Company Registration Number	04242684
Charity Registration Number	1087906
Registered Office and Principal Address	54 Jopling Way Hauxton Cambridge CB22 5HY
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	CAF Bank

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CAMBRIDGE VINEYARD CHURCH

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity seeks to demonstrate the Christian faith in action in Cambridge and the surrounding area by supporting those in our society who are disadvantaged or alone: the poor and needy, the sick and elderly, single parents, widows, orphans etc. and by supporting other organisations with similar objects.

Government

The policy and operating decisions of the charity rest with the trustees who meet regularly to monitor the activities of the Company.

Review of Activities

The charity has continued to focus on supporting individuals to live a Christian lifestyle and contribute to the wellbeing of those in their community through sharing the good news of Jesus and expressing God's love through practical acts of service.

In planning the activities of the charity, the trustees have given consideration to the guidance on public benefit issued by the Charity Commission.

The year ended 31 March 2023 has been the fifth full year under the leadership of Mark and Jude Harbour as Senior Pastors. The church continues to have a thriving Sunday Morning Gathering at Parkside Community College three Sundays a month. We have a wonderful team of volunteers who make this happen, and it's been a joy to welcome new people to our Sunday Gatherings and into our church community, as well as continue to extend support to the wider community. The main focus of teaching throughout this year was what it means to be a disciple of Jesus, not just a believer.

The church has a vision to be a group of people who "Gather and Go"; we gather in God's presence, are transformed by the Holy Spirit and we go to love and serve, in our communities and beyond. Looking to see every person in the church reaching out to the various communities of which they are a part, in friendship and blessing. Our strategy is for those in the church to be so inspired by their experience of Jesus and of the church as a body serving the community that they seek to reach out individually to love and serve all whom they have contact with.

Our Sunday Vineyard Kids groups continue to thrive including a new 7-10yr old group, Firestarters, which runs alongside our Sparklers and Blaze groups, and we ran regular Student and Young Adults lunches for our undergraduate and postgraduate students and young adults. We continue to partner with the Christian student organisation Fusion to see students equipped for a life of mission and discipleship at university and the opportunity for every student to find hope in Jesus and a home in a local church, and love having students from both Cambridge University and Anglia Ruskin University.

We continued to run our first Sunday of the month Community Sundays which aims to gather people in a more informal way than our Sunday morning gatherings at Parkside, making it an easy route into

our church community. Community Sundays have included open air worship, walks, picnics, brunch, pizza, GrowKids donations sorting, Easter Egg giveaway and The Great Vineyard Bake-off.

Whenever there is a fifth Sunday in the month, we ran Church Has Left the Building where we provide a practical expression of God's love for people. This has included decorating, cleaning or gardening for those who have recently moved house, support for our GrowKids project sorting donations, and continuing our Partnership with the Besom who connect us with families who need help with gardening or decorating.

Other church activities throughout the year have been our regular mid-week Life Groups, and prayer walking around Cambridge centre every Thursday morning. We held Upper Room Worship Nights and joined with other Vineyard Churches across the area for the first East Anglia Vineyard Worship Night.

At Easter 2022 Mark worked with Hope Cambridge and Cambridge Revival Hub to put on Bow Down, a joint church Pentecost prayer event on Parkers Piece, which had over 80 people from various churches meeting to bow down and pray on Parkers Piece.

As well as our Christmas celebrations we held a Christmas café, an Instant Nativity which saw all ages dressing up and participating and a carol service.

We continued to work with YWAM and Worship on the Streets (WOTS) to worship and witness on Christ's Pieces, particularly as part of YWAM's Wild Hope mission in July.

The church continued to provide opportunities for people to express the Christian faith in action in Cambridge and the surrounding area, and beyond. We look to serve and support those in our society who are disadvantaged or alone.

Our main focus is the church's GrowKids project, started in April 2020. GrowKids provides free, and accepts donations of, pre-loved clothes, toys, and baby equipment in good condition for ages 0- 10. We accept referrals regardless of background, income, or faith, from families within Cambridge and surrounding villages. We also seek to partner with families, to support them as they raise their children. Throughout the year we have received many generous donations of clothing and been able to support the families who have been referred to us, many who have felt the financial impact of the cost-of-living crisis, partnering with Cambridge Council in their Cost-of-Living Events.

GrowKids works in partnership with other organisations, including Cambridge Foodbank, and a GrowKids volunteer visits Foodbank's Fairbite shop weekly to enable clients to access our services. GrowKids provide a weekly "Coffee and Connect" drop in for parents at a local community centre that provides a much-needed opportunity for parents to relax and chat with each other and our volunteer team whilst their children play.

With generous contributions from those within the church and two successful grant applications, the church has been able to rent new offices for GrowKids in North Cambridge, called the Vineyard Centre, providing much needed space for storing and sorting clothes as well as a community area which has been used to launch a regular Friday Drop In which has seen a new community of parents develop.

Cambridge Vineyard Church continued running Mum2Mum. The purpose of Mum2Mum is to offer 1-to-1 support to mums aged 16-30. Mums are matched with a volunteer befriender who will meet with them on a 1-to-1 basis, at least once a fortnight. They will have the support of their befriender for 6 months to start with; however, this may be extended, 6 months at a time, for a total of up to 2 years. New Befrienders were trained during the year and our wonderful team of volunteers continued to mentor parents and raise the profile of Mum2Mum in the city.

We have also continued to partner with other organisations:

- The Besom in Cambridge ('seeking to sweep away suffering') who facilitate churches by connecting them with individuals or families in need with small gardening or decorating projects. Mark serves a trustee for the Besom in Cambridge.
- We have continued to support Cambridge Foodbank and take a monthly food collection for Foodbank.
- We continue to partner with the Dalitso Trust, a charity that supports health, leadership and families work in Malawi, and through them we also support Vineyard Churches in Malawi, both through financial support and the provision of training.
- We continue to partner with Romanian International Children's Foundation who seek to see abandoned and orphaned children in Romania living in families and to reduce child abandonment.

The church continues to take its place in the wider church community with senior pastors Mark and Jude Harbour continuing to support church unity in the area through Hope Cambridge, of which Mark became a trustee, and their regular events for church leaders, which have continued online through the year. We are an active part of the Cambridge Christian Action Network (CAMCAN) which seeks to connect Christian charities, and participate in Worship on the Streets with our friends at Faithlife Church and Cambridge Revival Hub.

We have also stayed connect with our wider Vineyard Churches family. Mark serves as Vineyard Coach supporting other leaders across the movement, as they are connected to other pastors through area, regional and national events.

Risk Statement

The trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Financial Review

The accounts that follow show that the income for the year from all sources totalled £132,788 (2022: £106,583). Expenditure in the year was £121,056 (2022: £98,318). This resulted in a surplus for the year of £11,732 (2022: £8,265). Total funds at year end were £118,927 (2022: £107,195) of which £111,489 was unrestricted.

Reserves Policy

The trustees have established a policy whereby free reserves of £30,000 are held by the charity. This has been set on the basis that this could cover three months' budgeted expenditure to cover any unforeseen reductions in income or unexpected required expenditure. for. The charity successfully maintained this reserve throughout the year and also has sufficient reserves at year end. This policy will be regularly reviewed to ensure that it remains appropriate.

Responsibilities of trustees under company law

The trustees are responsible for preparing the 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 the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial. In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

They also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent and detect fraud or any other irregularities.

Approval

This report was approved by the trustees on 14 December 2023 and signed on their behalf by:

Mark Harbour

Mark Harbour

Director

Company number: 04242684 Charity number: 1087906

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CAMBRIDGE VINEYARD CHURCH
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023 on pages 7 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 9 to 10.

Responsibilities and basis of report

As the charity's 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 charity'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:

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.

Sarah Crispin

Sarah Crispin ACA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 18 December 2023

CAMBRIDGE VINEYARD CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	104,632	23,889	128,521	106,542
Charitable activities	4	78	-	78	-
Investments	6	4,189	-	4,189	41
Total income and endowments		108,899	23,889	132,788	106,583
EXPENDITURE ON:					
Charitable activities	4	100,259	20,797	121,056	98,318
Total expenditure		100,259	20,797	121,056	98,318
Net income/(expenditure)		8,640	3,092	11,732	8,265
Transfers between funds	12	-	-	-	-
Net movement in funds		8,640	3,092	11,732	8,265
Reconciliation of funds:					
Total funds brought forward		102,850	4,346	107,195	98,930
Total funds carried forward	12	111,489	7,438	118,927	107,195

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 9-15 form part of these accounts.

CAMBRIDGE VINEYARD CHURCH

BALANCE SHEET

AS AT 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS					
Tangible assets	6	502	258	760	1,824
		<u>502</u>	<u>258</u>	<u>760</u>	<u>1,824</u>
CURRENT ASSETS					
Stock	7	-	3,673	3,673	3,573
Debtors	8	29,837	1,575	31,412	15,102
Cash at bank and in hand	9	91,127	1,932	93,060	96,161
		<u>120,964</u>	<u>7,180</u>	<u>128,144</u>	<u>114,836</u>
CREDITORS: Amounts falling due within one year	10	(9,977)	-	(9,977)	(9,465)
Net current assets / (liabilities)		<u>110,987</u>	<u>7,180</u>	<u>118,167</u>	<u>105,371</u>
TOTAL NET ASSETS		<u>111,489</u>	<u>7,438</u>	<u>118,927</u>	<u>107,195</u>
FUND BALANCES	12				
Unrestricted Funds					
General funds		111,489	-	111,489	102,849
Restricted Funds		<u>-</u>	<u>7,438</u>	<u>7,438</u>	<u>4,346</u>
		<u>111,489</u>	<u>7,438</u>	<u>118,927</u>	<u>107,195</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Mark Harbour

MARK HARBOUR

Date: 14 December 2023

Company number: 04242684

Charity number: 1087906

The notes on page 9-15 form part of these accounts.

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities,. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

2 Accounting Policies (continued)

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective, fixtures, fittings and equipment are depreciated over 3 years.

f) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2023	2022
	£	£
Donations of cash and similar	94,259	90,935
Donated items of clothing and equipment for GrowKids project	3,324	886
Grants receivable	12,310	-
Income tax recoverable	18,628	14,721
	<u>128,521</u>	<u>106,542</u>

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable expenditure

	2023 £	2022 £
a Costs incurred directly on specific activities		
Employment costs	61,935	60,565
Premises and meeting costs	9,232	6,874
Church ministry	25,009	9,984
Ministry Support	3,478	2,634
Distribution of donated items by GrowKids project	3,224	1,343
	<u>102,877</u>	<u>81,399</u>
Grants payable (note 4c)	12,300	10,700
	<u>115,177</u>	<u>92,099</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	1,440	1,230
Professional services	1,989	1,907
Office expenses and minor equipment	1,386	1,836
Depreciation of tangible fixed assets	1,064	1,247
	<u>5,879</u>	<u>6,219</u>
Total expenditure	<u>121,056</u>	<u>98,318</u>

c Grants payable

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	8,700		8,700
Grants for the relief of poverty	3,600		3,600
	<u>12,300</u>	<u>-</u>	<u>12,300</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	6,800		6,800
Grants for the relief of poverty	3,900		3,900
	<u>10,700</u>	<u>-</u>	<u>10,700</u>

The charity's principal grants to institutions comprised:

	2023 £	2022 £
Vineyard Churches UK	7,300	6,800
Jesus Loves Romania	1,200	1,700
Dalitso Trust	2,400	2,200
Grants to institutions for less than £1,000 each	1,400	-
	<u>12,300</u>	<u>10,700</u>

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 3 (2022:3). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2023 £
Trustees:				
Mark Harbour	38,347		909	39,256
Judith Harbour	18,174		1,817	19,991
	<u>56,521</u>	<u>-</u>	<u>2,726</u>	<u>59,247</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2022 £
Trustees:				
Mark Harbour	35,465		1,684	37,149
Judith Harbour	14,038		421	14,459
	<u>49,503</u>	<u>-</u>	<u>2,105</u>	<u>51,608</u>

Mark Harbour and Judith Harbour served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

6 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2023 £
Cost		
At 1 April 2022	5,380	5,380
Additions	-	-
At 31 March 2023	<u>5,380</u>	<u>5,380</u>
Accumulated depreciation		
At 1 April 2022	3,556	3,556
Charge for the year	1,064	1,064
At 31 March 2023	<u>4,620</u>	<u>4,620</u>
Net book value		
At 31 March 2023	<u>760</u>	<u>760</u>
At 31 March 2022	<u>1,824</u>	<u>1,824</u>

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

7 Stock

	2023	2022
	£	£
Stock of items donated to GrowKids project held for distribution to beneficiaries	<u>3,673</u>	<u>3,573</u>
	<u><u>3,673</u></u>	<u><u>3,573</u></u>

8 Debtors

	2023	2022
	£	£
Tax recoverable	18,662	14,736
Other debtors	12,260	-
Prepayments and accrued income	489	366
Total debtors	<u><u>31,412</u></u>	<u><u>15,102</u></u>

9 Cash at Bank and in Hand

	2023	2022
	£	£
Cash at bank with immediate access	<u>93,060</u>	<u>96,161</u>
	<u><u>93,060</u></u>	<u><u>96,161</u></u>

10 Creditors: liabilities falling due within one year

	2023	2022
	£	£
Trade creditors	4,502	4,374
Taxation and social security	4,035	3,546
Accruals	<u>1,440</u>	<u>1,545</u>
	<u><u>9,977</u></u>	<u><u>9,465</u></u>

11 Pension commitments

During the year employer's pension contributions totalling £2,951 (2022: £2,675) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2022: £nil).

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Restricted Funds</i>						
GrowKids fund	4,346	22,952	(20,114)	-	-	7,184
Mum2Mum fund	-	938	(683)	-	-	254
	4,346	23,889	(20,797)	-	-	7,438
<i>General Unrestricted Funds</i>	102,850	108,899	(100,259)	-	-	111,489
Aggregate of funds	107,195	132,788	(121,056)	-	-	118,927

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2023 £
Tangible fixed assets	502	-	258	760
Stock	-	-	3,673	3,673
Debtors	29,837	-	1,575	31,412
Cash at bank and in hand	91,127	-	1,932	93,060
	111,489	-	7,438	118,927

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Restricted Funds</i>						
GrowKids fund	5,722	886	(3,723)	1,461		4,346
Mum2Mum fund	-	610	(927)	317		-
	5,722	1,496	(4,650)	1,777	-	4,346
<i>General Unrestricted Funds</i>	93,208	105,087	(93,668)	(1,777)	-	102,850
Aggregate of funds	98,930	106,583	(98,318)	-	-	107,195

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

12 Funds (continued)

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2022
	£	£	£	£
Tangible fixed assets	1,051	-	773	1,824
Stock	-	-	3,573	3,573
Debtors	15,102	-	-	15,102
Cash at bank and in hand	96,161	-	-	96,161
Creditors falling due within one year	(9,465)	-	-	(9,465)
	<u>102,849</u>	<u>-</u>	<u>4,346</u>	<u>107,195</u>

The restricted **GrowKids** fund was created from donations of money and from donations of clothing and equipment to the GrowKids project. This project aims provides clothing and baby equipment to families in need of support in the Cambridge area.

The restricted **Mum2Mum** fund was created from donations received to help support a ministry that aims to offer 1-to-1 support to mums.

14 Transactions with related parties

During the year the charity:

- a) received donations totalling £38,603 (2022: £25,308) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) except for the reimbursements of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no expenses (2022: £nil) were paid to, or for, the trustees.

During the year the charity also made the following payments to, or for, related parties:

- c) Alex Harbour, who is closely related to Mark and Judith Harbour, who are trustees, received employment benefits totalling £4,725 (2022: £3,881) for providing administrative services to the charity

Except as disclosed in note 5 'Analysis of staff costs', there have been no other transactions with related parties during the year.

15 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

CAMBRIDGE VINEYARD CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2023

Note	<u>Unrestricted funds</u>			<u>Unrestricted funds</u>		
	General 2023 £	Restricted 2023 £	Total 2023 £	General 2022 £	Restricted 2022 £	Total 2022 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	104,632	23,889	128,521	105,045	1,496	106,542
Charitable activities	78		78	-		-
Interest receivable	4,189		4,189	41		41
Total income and endowments	108,899	23,889	132,788	105,087	1,496	106,583
EXPENDITURE ON:						
Charitable activities:	100,259	20,797	121,056	93,668	4,650	98,318
Total Expenditure	100,259	20,797	121,056	93,668	4,650	98,318
Net gains/(losses) on investments	-	-	-	-	-	-
Net income/(expenditure)	8,640	3,092	11,732	11,418	(3,153)	8,265
Transfers between funds	-	-	-	(1,777)	1,777	-
	8,640	3,092	11,732	9,641	(1,376)	8,265
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets			-			-
Actuarial gains/(losses) on defined benefit pension schemes			-			-
Other gains/(losses)			-			-
Net movement in funds	8,640	3,092	11,732	9,641	(1,376)	8,265
Reconciliation of funds:						
Total funds brought forward	102,850	4,346	107,195	93,208	5,722	98,930
Total funds carried forward	111,489	7,438	118,927	102,850	4,346	107,195

Accounts

Cambridge Vineyard Church

Report and Accounts
Year ended 31 March 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

CAMBRIDGE VINEYARD CHURCH
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Harold Dixon Judith Harbour Mark Harbour Daniel John Susan White Thomas Cashman - appointed 19 April 2021
Key Staff	Judith Harbour Mark Harbour
Governing Document	Memorandum and Articles of Association dated 28 June 2001
Company Registration Number	04242684
Charity Registration Number	1087906
Registered Office and Principal Address	78 Birch Trees Road Great Shelford Cambridge CB22 5AW
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	CAF Bank

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CAMBRIDGE VINEYARD CHURCH
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable company and is governed by its memorandum and articles of association. The objects of the charity, as set out in the governing document are to advance the Christian faith in Cambridge and elsewhere and to undertake other associated charitable activities.

The charity seeks to demonstrate the Christian faith in action in Cambridge and the surrounding area by supporting those in our society who are disadvantaged or alone: the poor and needy, the sick and elderly, single parents, widows, orphans etc. and by supporting other organisations with similar objects.

Summary of the charity's main activities and achievements

The charity has continued to focus on supporting individuals to live a Christian lifestyle and contribute to the wellbeing of those in their community through sharing the good news of Jesus and expressing God's love through practical acts of service.

2021-2022 has been the fourth full year under the leadership of Mark and Jude Harbour as Senior Pastors. The year continued to be dominated by the COVID pandemic and national lockdown in the UK starting in March 2020, which had led to much of the activity of the church moving online. Despite the challenge of this continuing for so long, we have continued to be delighted with how church has continued to be an effective community, both in supporting each other, being able to welcome new people into our church family and extending that support out into the wider community.

Whilst our Sunday Gatherings continued online, lockdown restrictions were eased at "Step 1" and meetings of six people/two households were allowed, which enabled church members to meet up in small numbers. This increased in May 2021 as groups of up to thirty were allowed to meet, and then in July with a move to "Step 4" most restrictions were removed. This allowed for further in-person activities such as picnics, walks, a trip to the beach, meals together, curry nights and a barbeque. It was a delight to be meeting in person again, and for some people who had become part of Cambridge Vineyard Church during lockdown, the first opportunity to meet their church family in person.

As restrictions were eased, some of our mid-week life groups were able to transition to meeting in person, first outdoors and then indoors. During lockdown these online groups provided a vital way to maintain connection and community and as we returned to meeting in person, we continued to see people get connected into the church community through Life Groups.

We were also able to start bi-monthly "Coffee and Connect events" to enable people to reconnect. In January 2022 these were relaunched as "Coffee and Connect" mornings at Akeman Street Community centre as a place of connection for GrowKids and Mum2Mum clients.

CAMBRIDGE VINEYARD CHURCH
TRUSTEES' ANNUAL REPORT continued

Summary of the charity's main activities and achievements continued

Removal of restrictions also enabled us to move our online Sunday morning gathering back to Parkside College and allow small numbers of people to be involved e.g., a live worship team. A number of in-person Sunday morning gatherings were held in July and August before full in-person gatherings restarting at Parkside College in September. This involved re-forming our Sunday teams; we have a wonderful group of volunteers who make our Sunday Morning Gatherings, and the wider life of the church, happen.

What a delight to be meeting in person again, with some attending their first in-person gathering despite having been in the church for over a year during lockdown. A particular delight was seeing our Vineyard Kids joining in our Sunday gatherings and having such fun playing together.

In restarting our in-person Sunday gathering we took the opportunity to ask God how he wanted us to regather and as a result started a new pattern of Sunday gathering. Each first Sunday of the month, rather than meeting at Parkside College and online, we gather in a variety of locations around the city, with the aim to build community, bless our local communities both within our church family and outside, and enable our gatherings to be accessible to all. This involves different activities e.g., worship, meeting and eating together, practical projects to help others and express God's love, and throughout 2021-22 has included open-air worship, picnics, walks, brunch, a Christmas café, and our new Upper Room worship night.

As well as starting our Community Sunday gathering on the first Sunday of the month, we continue to meet at Parkside College for our Sunday morning gatherings on the second, third, and fourth Sundays of the month. When a month has five Sundays, we restarted "Church has left the building" where we provide a practical expression of God's love for people. This has included decorating, cleaning, and gardening for those who have recently moved house, support for our GrowKids project by sorting donations, and restarting our partnership with the Besom who connect us with families who need help with gardening or decorating.

With a return to in-person meeting we were able to restart our Student and 20s lunches, for our undergraduate and postgraduate students and young adults which happened throughout the year. We continue to partner with the Christian student organisation Fusion to see students equipped for a life of mission and discipleship at university and the opportunity for every student to find hope in Jesus and a home in a local church, and love having students from both Cambridge University and Anglia Ruskin University.

We continued throughout the year, both online and in person to prayer walk once a week around the centre of Cambridge, praying for our city and the world. We have been able to reintroduce face to face pastoral support, meeting with those inside and outside of church who need pastoral support.

2021 was the twentieth anniversary of Cambridge Vineyard Church and so in November 2021 we held a celebration gathering at Parkside college followed by a Hog Roast. It was wonderful to be joined by previous members of the CVC family from over those twenty years, as well as our current church family.

As well as our Christmas celebrations, we held a Christmas café, an Instant Nativity which saw all ages dressing up and participating and a carol service.

CAMBRIDGE VINEYARD CHURCH
TRUSTEES' ANNUAL REPORT continued

Summary of the charity's main activities and achievements continued

The church has a vision to be a group of people who “Gather and Go”; we gather in God’s presence, are transformed by the Holy Spirit and we go to love and serve, in our communities and beyond. Looking to see every person in the church reaching out to the various communities of which they are a part, in friendship and blessing. Our strategy is for those in the church to be so inspired by their experience of Jesus and of the church as a body serving the community that they seek to reach out individually to love and serve all whom they have contact with.

In July we joined with a team from YWAM (Youth with a Mission) for their Wild Hope Outreach and had teams from CVC and YWAM worshipping and sharing the good news of Jesus on one of the green spaces in Cambridge. We were also able to run another Alpha course starting in January 2022.

The church also looks to provide opportunities for people to express the Christian faith in action in Cambridge and the surrounding area, and beyond. We look to serve and support those in our society who are disadvantaged or alone: the poor and needy, the sick and elderly, single parents, widows, orphans etc.

Our main focus is the GrowKids project, started in April 2020. GrowKids provides free, and accepts donations of, pre-loved clothes, toys, and baby equipment in good condition for ages 0- 10. We accept referrals regardless of background, income, or faith, from families within Cambridge and surrounding villages. We also seek to partner with families, to support them as they raise their children. Throughout the year, we have received many generous donations of clothing and been able to support the families who have been referred to us, many who have felt the financial impact of the pandemic.

GrowKids works in partnership with other organisations, including Cambridge Foodbank, and a GrowKids volunteer visits Foodbank’s Fairbite shop weekly to enable clients to access our services. In January 2022 we extended the work of GrowKids to provide a weekly “Coffee and Connect” drop-in for parents at a local community centre that provides a much-needed opportunity for parents to relax and chat with each other and our volunteer team whilst their children play.

Cambridge Vineyard Church also took over running Mum2Mum, part of the Princess Trust and launched in Cambridge by Arbury Baptist Church, with members of our church community serving as project leads, befrienders and on the management committee. The purpose of Mum2Mum is to offer one-to-one support to mums aged 16-30. Mums are matched with a volunteer befriender who will meet with them on a one-to-one basis, at least once a fortnight. They will have the support of their befriender for six months to start with; however, this may be extended, six months at a time, for a total of up to two years.

We have also continued to partner with other organisations:

- The Besom in Cambridge (‘seeking to sweep away suffering’) who connect churches with individuals or families in need to assist with small gardening or decorating projects. Pastor Mark serves as a trustee for the Besom in Cambridge;
- We have continued to support Cambridge Foodbank and since restarting our in-person Sunday Gatherings have restarted a monthly food collection for Foodbank;

CAMBRIDGE VINEYARD CHURCH
TRUSTEES' ANNUAL REPORT continued

Summary of the charity's main activities and achievements continued

- We continue to partner with the Dalitso Trust, a charity that supports health, leadership and families work in Malawi, and through them we also support Vineyard Churches in Malawi, both through financial support and the provision of training. Although the planned visit to Malawi has not been possible, we have been able to provide online support and training; and
- We continue to partner with Romanian International Children's Foundation who seek to see abandoned and orphaned children in Romania living in families and to reduce child abandonment.

The church continues to take its place in the wider church community with senior pastors Mark and Jude Harbour continuing to support church unity in the area through Hope Cambridge and their regular events for church leaders, which have continued online through the year. We are an active part of the Cambridge Christian Action Network (CAMCAN) which seeks to connect Christian charities and participate in Worship on the Streets with our friends at Faithlife Church and Cambridge Revival Hub.

We have also stayed connected with our wider Vineyard Churches family. Our pastors Mark and Jude continue to lead The East Anglia Hub, part of Vineyard's national leadership development programme, and Mark serves as a Vineyard Coach, supporting other leaders across the movement, as well as being connected to other pastors through area, regional and national events.

In planning the activities of the charity, the trustees have given consideration to the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for making operating decisions rests with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees, by a majority vote.

Financial Review

The accounts that follow show that the income for the year from all sources totalled £106,583 (£117,198 in 2021). Expenditure in the year was £98,318 (£74,341 in 2021). This resulted in a surplus for the year of £8,265 (£42,857 in 2021). Total funds at year end were £107,195 (£98,930 in 2021). This was largely represented by net current assets of £105,372, of which £101,799 was unrestricted.

Reserves Policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £20,000 so that the charity could continue to operate should income and / or expenditure vary adversely. At the year-end the charity held unrestricted cash of £96,161 and the trustees are budgeting to use some of these reserves over the coming year.

Risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

CAMBRIDGE VINEYARD CHURCH
TRUSTEES' ANNUAL REPORT continued

Responsibilities of trustees under company law

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 the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper 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.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Daniel John

Daniel John – Director

Date: 19 November 2022

Company number: 04242684

Charity number: 1087906

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CAMBRIDGE VINEYARD CHURCH
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022 on pages 8 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 10 and 11.

Responsibilities and basis of report

As the charity's 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 charity'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:

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.

Sarah Crispin

Sarah Crispin ACA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 22 November 2022

CAMBRIDGE VINEYARD CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	105,045	1,496	106,542	117,170
Interest receivable		41	-	41	28
Total income and endowments		105,087	1,496	106,583	117,198
EXPENDITURE ON:					
Charitable activities	4	93,668	4,650	98,318	74,341
Total expenditure		93,668	4,650	98,318	74,341
Net income		11,418	(3,153)	8,265	42,857
Transfers between funds		(1,777)	1,777	-	-
Net movement in funds		9,641	(1,376)	8,265	42,857
Reconciliation of funds:					
Total funds brought forward	12	93,208	5,722	98,930	56,073
Total funds carried forward		102,849	4,346	107,195	98,930

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 10 to 16 form part of these accounts.

CAMBRIDGE VINEYARD CHURCH
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	6	<u>1,051</u>	<u>773</u>	<u>1,824</u>	<u>3,071</u>
CURRENT ASSETS					
Stock	7	-	3,573	3,573	4,030
Debtors	8	15,102	-	15,102	14,836
Cash at bank and in hand	9	<u>96,161</u>	<u>-</u>	<u>96,161</u>	<u>81,962</u>
		111,264	3,573	114,836	100,827
CREDITORS: Amounts falling due within one year	10	9,465	-	9,465	4,968
Net current assets		<u>101,799</u>	<u>3,573</u>	<u>105,372</u>	<u>95,859</u>
TOTAL NET ASSETS		<u>102,849</u>	<u>4,346</u>	<u>107,195</u>	<u>98,930</u>
FUND BALANCES	12				
Unrestricted Funds		102,849	-	102,849	93,208
Restricted Funds		<u>-</u>	<u>4,346</u>	<u>4,346</u>	<u>5,722</u>
		<u>102,849</u>	<u>4,346</u>	<u>107,195</u>	<u>98,930</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The trustees (who are the charitable company's directors for the purposes of company law)

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Daniel John

Daniel John

Date 19 November 2022

Company number: 04242684

Charity number: 1087906

The notes on page 10 to 16 form part of these accounts.

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Income from goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). When donated goods are distributed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed are recognised as stock.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective fixtures, fittings and equipment are depreciated over 3 years.

f) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

2 Accounting Policies continued

h) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	Total 2022	Total 2021
	£	£
Donations of cash and similar	90,935	97,347
Donated items of clothing and equipment for GrowKids project	886	5,302
Income tax recoverable	14,721	14,520
	<u>106,542</u>	<u>117,170</u>

4 Charitable expenditure

	Total 2022	Total 2021
	£	£
a Costs incurred directly on specific activities		
Employment costs	60,565	47,902
Premises and meeting costs	6,874	270
Church ministry	9,984	4,667
Ministry Support	2,634	1,057
Grants payable (see note 4c)	10,700	11,193
Distribution of donated items by GrowKids project	1,343	1,272
	<u>92,099</u>	<u>66,361</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	1,230	1,200
Professional services	1,907	1,115
Office expenses and minor equipment	1,836	4,632
Depreciation	1,247	1,033
	<u>6,219</u>	<u>7,980</u>
Total expenditure	<u>98,318</u>	<u>74,341</u>

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

c Grants payable

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	6,800	-	6,800
Grants for the relief of poverty	3,900	-	3,900
	<u>10,700</u>	<u>-</u>	<u>10,700</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2021 £
Grants for UK and overseas mission	5,783	-	5,783
Grants for the relief of poverty	3,700	-	3,700
Grants for youth work and education	1,710	-	1,710
	<u>11,193</u>	<u>-</u>	<u>11,193</u>

The charity's principal grants to institutions comprised:

	2022 £	2021 £
Vineyard Churches UK	6,800	5,783
Jesus Loves Romania	1,700	1,200
Dalitso Trust	2,200	1,200
Fusion	-	1,500
The Besom	-	1,000
Grants to institutions for less than £1,000 each	-	510
	<u>10,700</u>	<u>11,193</u>

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 3 (2021:3). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2022 £
Trustees:			
Mark Harbour	35,465	1,773	37,238
Judith Harbour	14,038	702	14,740
	<u>49,503</u>	<u>2,475</u>	<u>51,978</u>

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2021 £
Trustees:			
Mark Harbour	32,664	1,684	34,348
Judith Harbour	8,166	421	8,587
	<u>40,830</u>	<u>2,105</u>	<u>42,935</u>

Mark and Judith Harbour served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

6 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2022 £
Cost		
At 1 April 2021	5,380	5,380
Additions	-	-
At 31 March 2022	<u>5,380</u>	<u>5,380</u>
Accumulated depreciation		
At 1 April 2021	2,309	2,309
Charge for the year	1,247	1,247
At 31 March 2022	<u>3,556</u>	<u>3,556</u>
Net book value		
At 31 March 2022	<u>1,824</u>	<u>1,824</u>
At 31 March 2021	<u>3,071</u>	<u>3,071</u>

7 Stock

	2022 £	2021 £
Stock of items donated to GrowKids project held for distribution to beneficiaries	<u>3,573</u>	<u>4,030</u>

8 Debtors

	2022 £	2021 £
Tax recoverable	14,736	14,522
Prepayments and accrued income	366	313
	<u>15,102</u>	<u>14,836</u>

9 Cash at Bank and in Hand

	2022 £	2021 £
Cash at bank with immediate access	<u>96,161</u>	<u>81,962</u>

10 Creditors: liabilities falling due within one year

	2022 £	2021 £
Trade creditors	4,374	2,035
Taxation and social security	3,546	1,733
Accruals	1,545	1,200
	<u>9,465</u>	<u>4,968</u>

11 Pension commitments

During the year employer's pension contributions totalling £2,675 (2021: £2,281) were payable to defined contribution pension schemes. No pension contributions (2021: £nil) were owing at the balance sheet date.

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
<i>Restricted Funds</i>					
GrowKids fund	5,722	886	(3,723)	1,461	4,346
Mum2Mum fund	-	610	(927)	317	-
	<u>5,722</u>	<u>1,496</u>	<u>(4,650)</u>	<u>1,777</u>	<u>4,346</u>
<i>Unrestricted Funds</i>	93,208	105,087	(93,668)	(1,777)	102,850
	<u>93,208</u>	<u>105,087</u>	<u>(93,668)</u>	<u>(1,777)</u>	<u>102,850</u>
Aggregate of funds	<u>98,930</u>	<u>106,583</u>	<u>(98,318)</u>	<u>-</u>	<u>107,195</u>

During the year £1,777 was transferred from unrestricted funds to restricted funds so that the cash held by restricted funds was not in deficit at the year-end.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2022 £
Tangible fixed assets	1,051	773	1,824
Stock	-	3,573	3,573
Debtors	15,102	-	15,102
Cash at bank and in hand	96,161	-	96,161
Creditors falling due within one year	(9,465)	-	(9,465)
	<u>102,849</u>	<u>4,346</u>	<u>107,195</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<i>Restricted Funds</i>					
GrowKids fund	-	8,302	(2,580)		5,722
<i>Unrestricted Funds</i>	56,073	108,896	(71,761)	-	93,208
	<u>56,073</u>	<u>108,896</u>	<u>(71,761)</u>	<u>-</u>	<u>93,208</u>
Aggregate of funds	<u>56,073</u>	<u>117,198</u>	<u>(74,341)</u>	<u>-</u>	<u>98,930</u>

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2021 £
Tangible fixed assets	1,782	1,289	3,071
Stock	-	4,030	4,030
Debtors	14,836	-	14,836
Cash at bank and in hand	81,559	403	81,962
Creditors falling due within one year	(4,968)	-	(4,968)
	<u>93,208</u>	<u>5,722</u>	<u>98,930</u>

The restricted **GrowKids** fund was created from donations of money and from donations of clothing and equipment to the GrowKids project. This project aims provides clothing and baby equipment to families in need of support in the Cambridge area.

The restricted **Mum2Mum** fund was created from donations received to help support a ministry that aims to offer 1-to-1 support to mums.

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

13 Transactions with related parties

During the year the charity:

- a) received donations totalling £25,308 (2021: £17,858) from related parties (which includes trustees, key management and anyone closely connected to them).
- b) paid Alex Harbour, who is closely related to Mark & Judith Harbour (trustees), employment benefits totalling £3,881 (2021: £3,521) for providing administrative services to the charity.
- c) except for the reimbursements of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no expenses (2021: £nil) were paid to (or for) the trustees.

14 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

CAMBRIDGE VINEYARD CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	105,045	1,496	106,542	108,868	8,302	117,170
Charitable activities		-	-	-	-	-	-
Interest receivable		41	-	41	28	-	28
Total income and endowments		105,087	1,496	106,583	108,896	8,302	117,198
EXPENDITURE ON:							
Charitable activities:	4	93,668	4,650	98,318	71,761	2,580	74,341
Total Expenditure		93,668	4,650	98,318	71,761	2,580	74,341
Net income		11,418	(3,153)	8,265	37,135	5,722	42,857
Transfers between funds		(1,777)	1,777	-	-	-	-
Net movement in funds		9,641	(1,376)	8,265	37,135	5,722	42,857
Reconciliation of funds:	12						
Total funds brought forward		93,208	5,722	98,930	56,073	-	56,073
Total funds carried forward		102,849	4,346	107,195	93,208	5,722	98,930

Accounts

Cambridge Vineyard Church

Report and Accounts
Year ended 31 March 2021

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

CAMBRIDGE VINEYARD CHURCH
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Harold Dixon Judith Harbour Mark Harbour Daniel John Susan White Thomas Cashman - appointed 19 April 2021
Key Staff	Judith Harbour Mark Harbour
Governing Document	Memorandum and Articles of Association dated 28 June 2001
Company Registration Number	04242684
Charity Registration Number	1087906
Registered Office and Principal Address	78 Birch Trees Road Great Shelford Cambridge CB22 5AW
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	CAF Bank

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CAMBRIDGE VINEYARD CHURCH
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable company and is governed by its memorandum and articles of association. The objects of the charity, as set out in the governing document are to advance the Christian faith in Cambridge and elsewhere and to undertake other associated charitable activities.

The charity seeks to achieve these objectives by demonstrating the Christian faith in action in Cambridge and the surrounding area.

Summary of the charity's main activities and achievements

The charity has continued to focus on supporting individuals to live a Christian lifestyle and contribute to the wellbeing of those in their community through sharing the good news of Jesus and expressing God's love through practical acts of service.

2020-21 has been the third full year under the leadership of Mark and Jude Harbour as Senior Pastors and coincided with the COVID pandemic and national lockdown in the UK starting in March 2020 and lasting all through this year. Understandably this proved a challenge to Cambridge Vineyard Church, however we have been delighted with how we have been able to adapt and still "be church" whilst not being able to meet in person.

The church has a vision to be a group of people who "Gather and Go"; we gather in God's presence, are transformed by the Holy Spirit and we go to love and serve, in our communities and beyond. This did not change under the pandemic, rather how we "Gather and Go" just looked different.

Throughout this year and the pandemic, we have felt God challenge us, particularly through the parable of the talents (Matthew 25:14-30), that this was not a time to hunker down and bury our talent in the ground, rather this is a God-given moment for the church to step up and join in with what He is doing. This led to a vision for 2021 as "A year of investing in God's Kingdom" where we are being intentional about seeking God in how we invest our time, treasure and talent for His kingdom.

The church was able to adapt how it gathered by moving our Sunday Morning gathering online, with Pastors Mark and Jude live streaming from their living room via YouTube, our worship bands collaborating to record worship for the gathering each week, guest speakers joining via video, and the church "meeting together" after the online gathering on Zoom. It has been impressive to see the way people have adapted, particularly our worship teams, to ensure that the church could continue to worship together virtually.

Our midweek Life Groups also moved onto Zoom to enable them to keep meeting and they have provided a vital way to maintain connection and community during the pandemic. In fact, we have been delighted to see more people get connected into community throughout Life Groups than ever before.

CAMBRIDGE VINEYARD CHURCH
TRUSTEES' ANNUAL REPORT continued

Summary of the charity's main activities and achievements continued

We continue to welcome undergraduate and postgraduate students as part of the church and are encouraged to see them taking opportunities to serve, bless and share the good news of Jesus with fellow students. Online Student Lunches (thanks to a well-known pizza delivery company!), as well as our student and young adult Life Group have enabled our students to stay connected even when they have not been present in Cambridge. We continue to partner with the Christian student organisation Fusion to see students equipped for a life of mission and discipleship at university and the opportunity for every student to find hope in Jesus and a home in a local church. This year we were able to work with both Anglia Ruskin Christian Union in providing welcome packs for new students and with Cambridge Inter Collegiate Christian Union by supporting their mission week in February 2021.

Throughout the year at least once a week, either through in person prayer walking around the city centre where allowed, or praying together online, we have continued to pray for our city and world, including a month of prayer and fasting in January 2021 for “a year of investing in God’s Kingdom”.

Through our vision of “Gather and Go” Cambridge Vineyard has a vision to see every person in the church reaching out to the various communities of which they are a part, in friendship and blessing. Our strategy is for those in the church to be so inspired by their experience of Jesus and of the church as a body serving the community that they seek to reach out individually to love and serve all whom they have contact with.

In the Autumn of 2021 we ran our first online Alpha Course which saw people, not just from Cambridge, but around the UK and the world come together to explore the Christian faith.

All of these virtual ways of gathering provided the opportunity for our community to worship, pray and learn how to live out a Christian faith. We continued to ensure make these meetings are accessible and welcoming to all, and so have been able to see new people join our church community, even though they have not been able to meet in person for much of this year, and we have been able to provide regular online Connect Meals for those new to the church. I

The church also looks to provide opportunities for people to express the Christian faith in action in Cambridge and the surrounding area, and beyond. We look to serve and support those in our society who are disadvantaged or alone: the poor and needy, the sick and elderly, single parents, widows, orphans etc. We work through supporting other organisations with similar objects, and through partnership with organisations who are able identify needs or projects which we may be able to fulfil.

In addition, a significant new expression of our faith this year has been the start of the church’s GrowKids project which was launched in April 2020. GrowKids provides free, and accepts donations of, pre-loved clothes, toys, and baby equipment in good condition for ages 0- 10. We accept referrals regardless of background, income, or faith, from families within Cambridge and surrounding villages.

We seek to partner with families and to support them as they raise their children. Throughout the year we have received many generous donations of clothing and been able to support over 60 families who have been referred to us, many who have felt the financial impact of the pandemic. In addition, we have been able working alongside other churches and organisations who support those in need.

CAMBRIDGE VINEYARD CHURCH
TRUSTEES' ANNUAL REPORT continued

Summary of the charity's main activities and achievements continued

We have also continued to partner with other organisations:

- Although the Besom in Cambridge ('seeking to sweep away suffering') have not been able to facilitate churches by connecting them with individuals or families in need with small gardening or decorating projects, the Besom team have worked tirelessly to ensure that those in need of support such as furniture, are supported in a safe and timely way. Throughout this year Cambridge Vineyard has been able to support the work of the Besom financially including helping equip temporary, and subsequently permanent housing for the homeless during the pandemic.
- We have continued to support Cambridge Foodbank and other Food Hubs that have been established during the pandemic such as that provided by Hope Church Chesterton.
- Although in person volunteering has not been possible this year, we have continued to support financially the work of Romsey Mill, a Cambridge-based Christian charity, that works with children, young people, and families, many of whom are facing significant challenges in their lives
- We continue to partner with the Dalitso Trust, a charity that supports health, leadership and families work in Malawi, and through them we also support Vineyard Churches in Malawi, both through financial support and the provision of training. Although the planned visit to Malawi has not been possible, we have been able to provide online support and training.
- We continue to partner with Romanian International Children's Foundation who seek to see abandoned and orphaned children in Romania living in families and to reduce child abandonment.
- We have started to support the work of Mum2Mum, a new project in Cambridge which offers 1-to-1 support to mums aged 16-30 through volunteer befrienders, with members of our church community serving as befrienders and on the management committee.

The church continues to take its place in the wider church community with senior pastors Mark and Jude Harbour supporting church unity in the area through Hope Cambridge and their regular events for church leaders, which have continued online through the year. They have also been an active part of the new Cambridge Christian Action Network (CAMCAN) which seeks to connect Christian charities.

We have also stayed connected with our wider Vineyard Churches family, with many from Cambridge Vineyard attending the online National Gathering in January 2021 and our worship team joining an online international worship workshop. Our pastors Mark and Jude continue to lead The East Anglia Hub, part of Vineyard's national leadership development programme and be connected to other pastors through area, regional and national events.

In planning the charity's activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for making operating decisions rests with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees, by a majority vote.

CAMBRIDGE VINEYARD CHURCH
TRUSTEES' ANNUAL REPORT continued

Financial Review

The accounts that follow show that the income for the year from all sources totalled £117,198 (£84,308 in 2020). Expenditure in the year was £74,341 (£67,766 in 2020). This resulted in a surplus for the year of £42,857 (£16,542 in 2020) and net assets increased by this amount to £98,930. Net assets included cash of £81,962, of which £81,559 was unrestricted.

Reserves Policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £20,000 so that the charity could continue to operate should income and / or expenditure vary adversely. At the year-end the charity held unrestricted cash of £81,559 and the trustees are budgeting to use some of these reserves over the coming year.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees under company law

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 the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper 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.

CAMBRIDGE VINEYARD CHURCH
TRUSTEES' ANNUAL REPORT continued

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

A handwritten signature in blue ink, appearing to read 'D John', with a stylized, cursive script.

Daniel John – Director

Date: 25 October 2021

Company number: 04242684

Charity number: 1087906

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CAMBRIDGE VINEYARD CHURCH
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021 on pages 8 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 10 and 11.

Responsibilities and basis of report

As the charity's 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 charity'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:

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.



Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 29 November 2021

CAMBRIDGE VINEYARD CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	108,868	8,302	117,170	84,282
Interest receivable		28	-	28	26
Total income and endowments		108,896	8,302	117,198	84,308
EXPENDITURE ON:					
Charitable activities	4	71,761	2,580	74,341	67,766
Total expenditure		71,761	2,580	74,341	67,766
Net income		37,135	5,722	42,857	16,542
Transfers between funds		-	-	-	-
Net movement in funds		37,135	5,722	42,857	16,542
Reconciliation of funds:	12				
Total funds brought forward		56,073	-	56,073	39,531
Total funds carried forward		93,208	5,722	98,930	56,073

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 10 to 15 form part of these accounts.

CAMBRIDGE VINEYARD CHURCH
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
FIXED ASSETS							
Tangible assets	6	1,782	1,289	3,071	912	-	912
CURRENT ASSETS							
Stock	7	-	4,030	4,030	-	-	-
Debtors	8	14,836	-	14,836	11,733	-	11,733
Cash at bank and in hand	9	81,559	403	81,962	50,978	-	50,978
		96,395	4,433	100,828	62,710	-	62,710
CREDITORS: Amounts falling due within one year	10	4,968	-	4,968	7,549	-	7,549
Net current assets		91,427	4,433	95,860	55,162	-	55,162
TOTAL NET ASSETS		93,208	5,722	98,930	56,073	-	56,073
FUND BALANCES	12						
Unrestricted Funds		93,208	-	93,208	56,073	-	56,073
Restricted Funds		-	5,722	5,722	-	-	-
		93,208	5,722	98,930	56,073	-	56,073

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The trustees (who are the charitable company's directors for the purposes of company law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees and were signed on its behalf by:



Daniel John

25 October 2021

Date

Company number: 04242684

Charity number: 1087906

The notes on page 10 to 15 form part of these accounts.

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how COVID-19 might affect the charity's forecasts.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Income from goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). When donated goods are distributed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed are recognised as stock.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective fixtures, fittings and equipment are depreciated over 3 years.

f) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

2 Accounting Policies continued

h) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Donations of cash and similar	94,347	3,000	97,347	72,894
Donated items of clothing and equipment for GrowKids project	-	5,302	5,302	-
Income tax recoverable	14,520	-	14,520	11,388
	<u>108,868</u>	<u>8,302</u>	<u>117,170</u>	<u>84,282</u>

4 Charitable expenditure

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
a Costs incurred directly on specific activities				
Employment costs	47,902	-	47,902	33,589
Premises and meeting costs	270	-	270	10,489
Church events	3,599	1,068	4,667	5,054
Ministry Support	1,057	-	1,057	3,558
Grants payable (see note 4c)	11,193	-	11,193	8,915
Distribution of donated items by GrowKids project	-	1,272	1,272	-
	<u>64,021</u>	<u>2,340</u>	<u>66,361</u>	<u>61,605</u>
b Costs incurred on support & administration				
Governance costs				
Independent examiner's fee	1,200	-	1,200	948
Professional services	1,115	-	1,115	978
Office expenses and minor equipment	4,392	240	4,632	3,506
Depreciation	1,033	-	1,033	729
	<u>7,740</u>	<u>240</u>	<u>7,980</u>	<u>6,161</u>
Total expenditure	<u>71,761</u>	<u>2,580</u>	<u>74,341</u>	<u>67,766</u>

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

c Grants payable

	Institutions £	Individuals £	2021 £
Grants for UK and overseas mission	5,783	-	5,783
Grants for the relief of poverty	3,700	-	3,700
Grants for youth work and education	1,710	-	1,710
	<u>11,193</u>	<u>-</u>	<u>11,193</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2020 £
Grants for UK and overseas mission	5,215	700	5,915
Grants for the relief of poverty	2,700	-	2,700
Grants for youth work and education	300	-	300
	<u>8,215</u>	<u>700</u>	<u>8,915</u>

The charity's principal grants to institutions comprised:

	2021 £	2020 £
Vineyard Churches UK	5,783	4,915
Jesus Loves Romania	1,200	1,200
Dalitso Trust	1,200	1,200
Fusion	1,500	-
The Besom	1,000	-
Grants to institutions for less than £1,000 each	510	900
	<u>11,193</u>	<u>8,215</u>

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 3 (2020: 1). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2021 £
Trustees:			
Mark Harbour	32,664	1,684	34,348
Judith Harbour	8,166	421	8,587
	<u>40,830</u>	<u>2,105</u>	<u>42,935</u>

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2020 £
Trustees:			
Mark Harbour	31,306	1,565	32,871

Mark and Judith Harbour served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

6 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2021 £
Cost		
At 1 April 2020	2,188	2,188
Additions	3,192	3,192
At 31 March 2021	<u>5,380</u>	<u>5,380</u>
Accumulated depreciation		
At 1 April 2020	1,276	1,276
Charge for the year	1,033	1,033
At 31 March 2021	<u>2,309</u>	<u>2,309</u>
Net book value		
At 31 March 2021	<u>3,071</u>	<u>3,071</u>
At 31 March 2020	<u>912</u>	<u>912</u>

7 Stock

	2021 £	2020 £
Stock of items donated to GrowKids project held for distribution to beneficiaries	4,030	-
	<u>4,030</u>	<u>-</u>

8 Debtors

	2021 £	2020 £
Tax recoverable	14,522	11,388
Prepayments and accrued income	313	345
	<u>14,836</u>	<u>11,733</u>

9 Cash at Bank and in Hand

	2021 £	2020 £
Cash at bank with immediate access	81,962	50,978

10 Creditors: liabilities falling due within one year

	2021 £	2020 £
Trade creditors	2,035	1,232
Taxation and social security	1,733	1,755
Accruals	1,200	1,050
Grant obligations	-	3,512
	<u>4,968</u>	<u>7,549</u>

11 Pension commitments

During the year employer's pension contributions totalling £2,281 (2020: £1,593) were payable to defined contribution pension schemes. No pension contributions were owing at the balance sheet date (2020: £nil).

CAMBRIDGE VINEYARD CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<i>Unrestricted Funds</i>	56,073	108,896	(71,761)	-	93,208
<i>Restricted Funds</i>					
GrowKids fund	-	8,302	(2,580)		5,722
Aggregate of funds	<u>56,073</u>	<u>117,198</u>	<u>(74,341)</u>	<u>-</u>	<u>98,930</u>

The charity did not receive any restricted income in the previous year and the charity did not have any restricted funds at the beginning and end of the previous year.

The restricted **GrowKids fund** was created from donations of money and from donations of clothing and equipment to the GrowKids project. This project aims provides clothing and baby equipment to families in need of support in the Cambridge area.

13 Transactions with related parties

During the year the charity:

- a) received donations totalling £17,858 (2020: £19,704) from related parties (which includes trustees, key management and anyone closely connected to them).
- b) paid Alex Harbour, who is closely related to Mark Harbour (a trustee), employment benefits totalling £3,521 (2020: £588) for providing administrative services to the charity.
- c) except for the reimbursements of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no expenses (2020: £nil) were paid to (or for) the trustees.

14 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

CAMBRIDGE VINEYARD CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	108,868	8,302	117,170	84,282	-	84,282
Charitable activities		-	-	-	-	-	-
Interest receivable		28	-	28	26	-	26
Total income and endowments		108,896	8,302	117,198	84,308	-	84,308
EXPENDITURE ON:							
Charitable activities:	4	71,761	2,580	74,341	67,766	-	67,766
Total Expenditure		71,761	2,580	74,341	67,766	-	67,766
Net income		37,135	5,722	42,857	16,542	-	16,542
Transfers between funds		-	-	-	-	-	-
Net movement in funds		37,135	5,722	42,857	16,542	-	16,542
Reconciliation of funds:	12	56,073	-	56,073	39,531	-	39,531
Total funds brought forward		93,208	5,722	98,930	56,073	-	56,073
Total funds carried forward		93,208	5,722	98,930	56,073	-	56,073