

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:

- (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

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