

Cambridge Vineyard Church

Report and Accounts
Year ended 31 March 2022

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1 Lamb's Passage, London EC1Y 8AB
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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