

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
		120,964	7,180	128,144	114,836
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
	<hr/> 4,346	<hr/> 23,889	<hr/> (20,797)	<hr/> -	<hr/> -	<hr/> 7,438
<i>General Unrestricted Funds</i>	<hr/> 102,850	<hr/> 108,899	<hr/> (100,259)	<hr/> -	<hr/> -	<hr/> 111,489
Aggregate of funds	<hr/> <hr/> 107,195	<hr/> <hr/> 132,788	<hr/> <hr/> (121,056)	<hr/> <hr/> -	<hr/> <hr/> -	<hr/> <hr/> 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
	<hr/> 111,489	<hr/> -	<hr/> 7,438	<hr/> 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		-
	<hr/> 5,722	<hr/> 1,496	<hr/> (4,650)	<hr/> 1,777	<hr/> -	<hr/> 4,346
<i>General Unrestricted Funds</i>	<hr/> 93,208	<hr/> 105,087	<hr/> (93,668)	<hr/> (1,777)	<hr/> -	<hr/> 102,850
Aggregate of funds	<hr/> <hr/> 98,930	<hr/> <hr/> 106,583	<hr/> <hr/> (98,318)	<hr/> <hr/> -	<hr/> <hr/> -	<hr/> <hr/> 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