

Cambridge Vineyard Church

Report and Accounts
Year ended 31 March 2024

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

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

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

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CAMBRIDGE VINEYARD CHURCH

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2024

Objects of the charity

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

Government

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

Review of Activities

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Risk Statement

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

Financial Review

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

Reserves Policy

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

Directors' Responsibilities

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

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

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

Approval

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


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

Mark Harbour

Director

Date: Oct 1, 2024

Company number: 04242684 Charity number: 1087906

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

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


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

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

Date: Nov 7, 2024

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

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

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

All income and expenditure derive from continuing operations.

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

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

CAMBRIDGE VINEYARD CHURCH

BALANCE SHEET

AS AT 31 MARCH 2024

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

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

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

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

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

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

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

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

MARK HARBOUR

Date: Oct 1, 2024

Company number: 04242684

Charity number: 1087906

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

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

1 Statutory Information

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

2 Accounting Policies

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

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

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

a) Going concern

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

b) Income

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

Income from donations and legacies includes:

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

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

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

c) Expenditure

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

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

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

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

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

2 Accounting Policies (continued)

d) Fund accounting

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

e) Tangible fixed assets

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

f) Stocks

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

g) Pension scheme arrangements

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

h) Taxation

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

i) Financial instruments

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

j) Exemption from preparing a cashflow statement

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

k) Critical accounting estimates and areas of judgement

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

3 Donations and legacies

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

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

4 Charitable expenditure

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

c Grants payable

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

The comparatives for the previous year are as follows:

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

The charity's principal grants to institutions comprised:

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

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

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

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

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

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

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

The following amounts were payable in the previous year:

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

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

6 Tangible fixed assets

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

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

7 Stock

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

8 Debtors

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

9 Cash at Bank and in Hand

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

10 Creditors: liabilities falling due within one year

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

11 Pension commitments

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

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

12 Funds

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

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

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

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

Analysis of net assets by fund

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

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

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

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

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

12 Funds (continued)

Analysis of net assets by fund

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

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

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

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

14 Transactions with related parties

During the year the charity:

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

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

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

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

15 Members

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

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

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