

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

England & Wales · Charity number 1135206

Details

Status Registered

Legal form Charitable company

Company number [07165537](#)

Registered 2010-03-25

Register [View on the Charity Commission register](#)

Contact

Address Gateway Vineyard Church
Chapel Court
Norwich
NR6 5NU

Phone 01603920045

Email info@gatewayvineyard.church

Website www.gatewayvineyard.church

Activities

Objects: THE CHARITY'S OBJECTS ("THE OBJECTS") ARE FOR THE PUBLIC BENEFIT AND ARE RESTRICTED TO THE FOLLOWING: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE TO THE ARTICLES HERETO ATTACHED INCLUDING BUT NOT BY WAY OF LIMITATION THROUGH THE PLANTING OF OTHER VINEYARD CHURCHES IN SUCH WAYS AND IN SUCH PARTS OF NORWICH, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT, (B) TO FURTHER CHRISTIAN EDUCATION IN SUCH PARTS OF NORWICH, THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT, (C) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING, TRAINING IN LIFE SKILLS AND SUPPORT IN SUCH PARTS OF NORWICH, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT, (D) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE, (E) TO FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY AS THE TRUSTEES FROM TIME TO TIME IN THEIR ABSOLUTE DISCRETION SHALL DETERMINE.

Activities: The advancement of the Christian faith including missionary activities in the UK and overseas and also including but not limited to the planting of new churches and organisation of new congregations. The relief of the poor and needy. The relief of the sick and elderly. To promote and fulfil other such charitable objects beneficial to the community as the trustees may decide from time to time.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£490,014	£447,424	-	-
2024-03-31	£337,758	£597,136	-	-
2023-03-31	£986,849	£389,713	£879,047	11
2022-03-31	£312,045	£275,869	-	-
2021-03-31	£380,766	£219,241	-	-

Trustees

Name	Role	Appointed
ALAN LUSHER MBA		2023-09-28
Andrew Roy Wiltshire		2020-06-18
Bejamin Axon		2025-09-25
CRAIG JON DEAL		
Charles Greeney		2023-03-16

Accounts

Gateway Vineyard Christian Fellowship Norwich

Report and Accounts
Year ended 31 March 2025

Stewardship 
Active generosity

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

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Benjamin Axon (appointed 25 September 2025) Judy Day (resigned 26 June 2025) Craig Deal Charles Greeney Alan Lusher Andrew Wiltshire
Key Staff	Craig Deal Hannah Deal Marc Lillystone Katie Lillystone Andrew Southgate
Governing Document	Memorandum and Articles of Association dated 23 February 2010, amended by a special resolution on 7 March 2017.
Company Registration Number	07165537
Charity Registration Number	1135206
Principal Address & Registered Office	Gateway Vineyard Norwich Trowse Sports Hall The Street, Trowse Norwich NR14 8SP
Independent Examiner	Lisa Darby FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

Contents	Page
Company Information	1
Trustees' Annual Report	2-8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12-22
Detailed Statement of Financial Activities with Comparatives	23

Gateway Vineyard Christian Fellowship Norwich Trustees (and Directors) Report for the Year Ended 31st March 2025

The trustees, who are the charity's directors for the purposes of company law, present their report and accounts for the year ended 31st March 2025

The Board of Trustees are satisfied with the performance of the charity during the year and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

Gateway Vineyard Christian Fellowship (GVCF) is a Charitable Limited Company. The governing document of the charity is made up of the Articles of Association and Memorandum of Association and in its affiliation to the Association of Vineyard Churches UKI (UK and Ireland).

Membership of a wider network

Gateway Vineyard Christian Fellowship is a Christian Church. It is a member of the Association of Vineyard Churches (Vineyard Churches UK and Ireland) from whom it receives pastoral oversight and training. More locally it is part of Vineyard Churches UK: East Anglia area.

Relationships with other groups, charities and individuals

GVCF is a member of the Network Norwich group of local Christian Churches and organisations. GVCF is a part of the Fusion network which aims to support students during their university years. Locally we are part of Transforming Norwich. We have a partnership also with Hope into Action, Growbaby International and Kidsmatter.

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document is:

- The advancement of the Christian faith including missionary activities in the UK and overseas and also including but not limited to the planting of new churches and organisation of new congregations.
- The relief of the poor and needy.
- The relief of the sick and elderly.
- To promote and fulfil other such charitable objects beneficial to the community as the trustees may decide from time to time.

The charity's aims including the change or differences it seeks to make through its activities are as follows:

The aim of Gateway Vineyard Christian Fellowship is to extend the Kingdom of God by inviting people into a relationship with Jesus Christ through its activities.

We aim through our Sunday meetings, mid-week small groups, training events and other activities to bring adults, young people and children into a greater spiritual, intellectual and moral awareness and to advance the practical application of Christianity.

We seek both to mobilise the people of God and to express the love of God to those within and outside our congregation through all of our church activities.

We seek to express the love of God especially through our toiletry and clothing provision by relieving poverty and hardship to those accessing Growkids and Growbaby through self-access and those referred to us by professional organisations. Other charitable help may also be offered more directly where a need is ascertained and the resources are available.

We expect to see people's lives changed for the better as they experience God's help in their daily lives and the companionship and practical help of others in our supportive groups and gatherings.

We expect people to be better equipped in life skills through our training and education; to see marriages and parenting skills strengthened amongst all those who we encounter both within and outside the church community. We want to help people navigate life's hardest challenges with greater knowledge, support and strategies through running courses such as Bereavement Journey, Emotionally Healthy Spirituality and CAP Money.

We expect beneficial change in the lives of those both within and outside our congregation who receive practical or monetary help or gifts of food and clothing, and in the lives of those who receive help from gifts made to overseas aid and overseas mission.

Summary of main activities of the charity in relation to its objects

The main activities that have been organised this year to further the objects of the charity have been focussed on the gathering and empowering of people coming to the church in person or online and through spiritual nurture, encouraging connection and community, education and training to enable us to live out the Christian life both for their benefit and the wider public benefit of others in Norwich, Beccles, the UK and overseas. We have continued to support people and maintain activities online as well as through in person gatherings.

Regular leaders' meetings, the monthly Vineyard Leadership Essentials training, Leadership college, worship team development and Gateway Journey Courses for those new to the church and for leaders were also scheduled throughout the year to enable our leaders to become more skilled in pastoral care and oversight; to be equipped in leadership and to be better informed about the life of the church. Our training opportunities are one of the ways by which we seek to fulfil our educational objectives as a church. Daily Fuel provided a regular devotional time and connection point on week days during key times of the church calendar e.g., lent and Christmas.

i. Sunday Mornings

In 2024/2025 the Sunday teams have been created around services in three different locations, Gateway Central, Gateway at the Chapel and Gateway Beccles and to support both the Sunday stream (Gateway Online). Teams included worship, production, Planet Kids, welcome, hospitality and youth. These teams enable GVCF to connect together in person and online in such a way that those who are in the church and especially our visitors from the wider community find the experience beneficial.

ii. Children & Family Events

Our children's' programme for 0-11s is called Planet Kids. Planet Kids runs at Norwich High School for Girls school, (Gateway Central), and at Gateway at the Chapel each week. Planet Kids runs twice a month in Beccles. All in person services happen for families and the wider community on a weekly basis as well as family events at Halloween, Christmas and Easter. We completed a review of our under 18s ministry to restructure to better support child and youth ministry across all locations. Youth ministry has significantly grown in this period with over 40 different young people attending to one of our sites regularly or midweek. About 20 young people go on a Friday night to our youth group.

iii. Compassion

At Christmas we partnered with the Project 'Love Christmas'. We provided 227 hampers and 19 gift bags (food, toiletries, Christmas goodies and Pyjamas) for individuals and families identified by Growkids, CAMEO, local schools, Hope Into Action, Gateway nominated people and English Plus who work with refugees. Through our Love Christmas Projects we were able to distribute over 4400 pounds worth of food and clothes. We provided free clothing and equipment to 479 families with children 0-12yrs through Growkids and Growbaby. 673 bags of clothes were given out through our Growkids project as well as 250 large items of equipment. Food and toiletries have also been provided to these families when needed and then with signposting given to access longer term support. We supported 3 men through our Hope into Action House and a family in a second house. We ran a Babies Matter course. Sanctuary services have had an average of 35 attendees. Sanctuary is a bi-monthly service with a meal for those who may struggle to engage on a regular Sunday with people coming through connections with supported housing and some who have been battling addiction. We have also started Sanctuary socials on the other months. We received grant funding to partner with 7 schools in Norwich to distribute £31k to support 207 children and young people with Back to school micro grants of £150 to support them with uniform, shoes and equipment to be ready to start school. We also provided 40 emergency hygiene bags for young people facing a crisis filled with all the essentials in a wash bag. Household support grant funded food and energy vouchers were distributed via the different compassion projects and links we have in the community to be able to reach those in need.

iv. Life Groups

Life groups are small relational groups that during this period met either via zoom on a weekly basis or in person. Our Life Groups provide one of the key structures of the church which enable pastoral care to be delegated to Life Group Leaders. In the Spring term 2025 there were over 19 such groups with a consistent number over the year. Groups are categorised as community groups, life stage groups, activity groups or courses. They include sports, craft groups practical support and training such as CAP money or emotional and practical support courses such as Bereavement Journey. In addition, we launched youth life groups.

v. The Place Drop-In Centre

At the Place drop-in centre, we welcomed people of all ages to a range of activities which promote connection, community, reducing isolation, gaining skills and life groups. The venue is been used for pastoral meetings, community coffee mornings and community building. The lease for this building came to an end March 31st. We have made a plan to move each group to a new venue so they can continue.

vii. Community Events

People in the church gave time to projects and acts of kindness to the local community throughout the year. We organised several BBQs and picnics during the year. We organised connect events with opportunities to meet people and build community around different activities. Through our older persons ministry, we have supported 120 individuals and have 62 involved in the CAMEO group who have also run specific services with an average of 45-50 attendees.

viii. Beccles Site

A second life group launched with 2 weekly life groups now meeting through the year meeting in homes. Hampers were given to local identified families as part of Love Christmas. People in the Beccles Community have participated with Gateway Vineyard Online and supported Gateway Central at Sundays at the school. We have started a second monthly morning service at Worlingham Primary and continued a monthly evening service. They have also run family events at Christmas and Easter.

Summary of the achievements of the charity during the year

During this year Gateway Vineyard has operated as a multi-site church meeting in 3 Sunday locations. Gateway at the Chapel now has 75 adults and 30 children and youth in regular attendance. Gateway Central now has an average of 110 adults and 45 under 18s on a Sunday. Gateway Beccles has an average of 35 attending. Online average viewing of a Sunday service is 80-100. The number of children engaging in Planet Kids has remained consistent and we have a lot of volunteers who make it happen. The youth ministry has significantly increased. Life group engagement has continued to be an important part of church life. We launched new ministries like Bridge the Gap and courses such as Freedom In Christ. Prayer ministry activities have increased across all locations.

We have supported more people in the local community through Growkids, the launch of Growbaby and Love Christmas and worked directly with schools. Continuing online has helped more people regularly access services. Our older persons worker has been able to increase the engagement of older people helping to build community in this age group.

The Charity's grant making policies

GVCF has a general policy agreed by the trustees that 10% of the church's income should be expended on our support for Compassion Ministries, Church planting, Overseas Mission and other mission work outside the immediate benefit of the church including a 5% gift to Vineyard Churches UK and Ireland each year.

Food, clothing and equipment is donated from the congregation to Trowse offices collection point and stored ready to be given away.

The contribution of volunteers

Volunteers serve in all areas of the church's life. GVCF depends on its volunteers for its work and ministry and in this reporting year over 145 individual volunteers were working on teams on Sundays, mid week compassion ministries, small groups and in other ways.

Employment of disabled persons

GVCF is committed to helping the employment of disabled people. We have no such staff employed at present.

Financial Review

During the year income increased by £152,256, to £490,014, principally from giving for compassion projects (£5k), general giving and associated Gift Aid claims (£86k), grant income (£41k) and hire income (£6k). Expenditure also increased, by £35,605, to £447,424, largely due to higher spending on compassion projects (£31k) and employment costs (£22k), although offset by lower buildings costs (£6k).

As a result, there was a surplus for the year of £42,590 compared to a deficit of £74,061 in the prior. The charity's net assets increased by the same amount, to £847,576 and net current assets increased by £48,420, to £365,845.

The charity holds £633,840 of its net assets in restricted funds, of which £477,000 represents the value of the Chapel. The remaining funds (£213,736) are unrestricted and can be used for any charitable purpose.

Policy on reserves

The trustees have agreed to maintain a reserve (defined as being unrestricted net current assets) of no less than £90,000, which equates to about 3 month's worth of budgeted expenditure for the coming year. These reserves would help ensure that the charity could continue to operate smoothly should income fall, or expenditure increase, unexpectedly.

At the year-end the church held unrestricted net current assets of £209,005. Whilst the trustees are mindful that the charity's income could be affected adversely by recent increases in the cost of living, the key reason for holding high reserves is for the future strategic development of the charity. A "Building Fund" bank account is maintained which holds £233,539 (£73,154 of which is restricted) for this purpose.

Principle Funding Sources and how expenditure in the year under review has supported the key objectives of the charity

The church relies upon the gifts of those who attend for its income. We have continued to maintain our infrastructure to administer, develop and facilitate the key objectives outlined above during this year. There has been increased investment in compassion.

The investment policy and objectives, including the extent (if any) to which some environmental or ethical considerations are taken into account.

The trustees seek to invest funds into savings accounts which are secure, easily accessible and give a good rate of interest whilst not compromising our Christian Faith. The trustees are advised on this by our Finance Manager.

Key risks and uncertainties

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

Plans for Future Periods

As a Christian Church the aim of Gateway Vineyard Christian Fellowship is to extend the Kingdom of God by inviting people into a relationship with Jesus Christ through its activities. We are hoping to grow the Vineyard communities in all 3 locations.

We want to continue to strengthen and grow the teams across all 3 locations which serve the projects and ministries and help to facilitate all we do.

We want to continue to increase the number of leaders and groups. This means we must continue to train more life group leaders and release new groups, particularly those in person.

We want to invest in the development of the growing youth ministry.

We want to develop men's ministry.

We want to continue to increase our impact and make a difference through the development of our compassion projects including launching Growbaby in a new location.

We will continue to look at future venue possibilities for Gateway Central and compassion to help facilitate growth and resource these plans well.

We want to support the development of Gateway Beccles to be become more established.

We want to continue to develop new and innovative ways of engaging with people who have questions about life and spirituality. This will involve regular Alpha courses and outreach initiatives.

Description of trustee's activity in 2024/25

The trustees have overall responsibility for the governance of the charity, for ensuring that the charity complies with all relevant regulations and for setting policy. Responsibility for the day to day operation of the charity has been delegated to a management team lead by Craig and Hannah Deal. The trustees met four times during this reporting year. On each occasion the finances of the charity were reviewed

and discussed as well as other GVCF business. Throughout the year the trustees have sought to review and revise policies.

Since the previous year end, Judy Day has resigned as a trustee and Benjamin Axon has been appointed as a new trustee. New trustees are recruited and appointed by the existing trustees, by a majority vote. New trustees receive an induction and all trustees undertake training to help them with their roles.

Statement of public benefit

The trustees have taken due note of the Charity Commission's guidance on public benefit, and in particular their guidance on 'Public Benefit and the Advancement of religion'.

The trustees are satisfied that in the reporting of its activities in this Annual Report, GVCF, in its moral, ethical and spiritual teaching and also in its events and activities and as a Christian Church, together with its doctrines and beliefs, provides a real and substantial benefit to the whole local community.

In addition to this, all the meetings and events at GVCF are open to any and all members of the public regardless of race, wealth, gender, age, sexual orientation, disability or religious or denominational affiliation.

All ministries of the church, as described above, are designed to be of benefit to the whole community and no exceptions are made in the provision of the church's services to members of the general public - only providing that the legal obligations of the church are fully met and there is no risk of breaching the GVCF risk assessments, child protection or other policies designed to specifically protect the congregation and those it serves, from harm. The assessment of whether this is the case lies with the Senior Pastor or in his absence the next most senior member of the pastoral staff.

Statement as to disclosure of information to the independent examiner

The trustees state that in so far as each of the trustees are aware at the time this report was approved:

- There is no relevant financial information of which the examiner is unaware, and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and establish that the examiner is aware of that information.

Statement of trustees' responsibilities

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:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are responsible and prudent
- State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
- 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.

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:

Andrew Wiltshire
[Andrew Wiltshire \(Dec 11, 2025 09:54:37 GMT\)](#)

.....
Andrew Wiltshire, Trustee.

Date: Dec 11, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025 on pages 10 to 23 following, which have been prepared on the basis of the accounting policies set out on pages 12 to 14.

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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.


Lisa Darby (Dec 16, 2025 09:52:49 GMT)

Lisa Darby FCA
Institute of Chartered Accountants in England and Wales (ICAEW)
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Dec 16, 2025

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	366,406	94,832	461,238	310,509
Charitable activities	4	22,252	-	22,252	20,448
Investments	5	4,832	1,692	6,524	6,801
Total income and endowments		393,489	96,524	490,014	337,757
EXPENDITURE ON:					
Charitable activities	6	341,616	105,808	447,424	411,819
Total expenditure		341,616	105,808	447,424	411,819
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		51,873	(9,283)	42,590	(74,061)
Transfers between funds	14	(5,700)	5,700	-	-
Net movement in funds		46,173	(3,583)	42,590	(74,061)
Reconciliation of funds:					
Total funds brought forward		167,563	637,423	804,986	879,047
Total funds carried forward	14	213,736	633,840	847,576	804,986

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 12-22 form part of these accounts.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	8	4,731	477,000	481,731	487,561
		<u>4,731</u>	<u>477,000</u>	<u>481,731</u>	<u>487,561</u>
CURRENT ASSETS					
Stock	9	-	22,930	22,930	19,286
Debtors	10	32,044	75	32,119	19,886
Cash at bank and in hand	11	190,449	133,835	324,284	293,618
		<u>222,493</u>	<u>156,840</u>	<u>379,332</u>	<u>332,790</u>
CREDITORS: Amounts falling due within one year	12	(13,488)	-	(13,488)	(15,366)
		<u>209,005</u>	<u>156,840</u>	<u>365,845</u>	<u>317,425</u>
Net current assets / (liabilities)					
		<u>213,736</u>	<u>633,840</u>	<u>847,576</u>	<u>804,986</u>
TOTAL NET ASSETS					
		<u>213,736</u>	<u>633,840</u>	<u>847,576</u>	<u>804,986</u>
FUND BALANCES	14				
Unrestricted Funds					
General funds		213,736	-	213,736	167,563
Designated funds		-	-	-	-
		<u>213,736</u>	<u>-</u>	<u>213,736</u>	<u>167,563</u>
Restricted Funds		<u>-</u>	<u>633,840</u>	<u>633,840</u>	<u>637,423</u>
		<u>213,736</u>	<u>633,840</u>	<u>847,576</u>	<u>804,986</u>

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

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

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

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

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

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

Andrew Wiltshire
Andrew Wiltshire (Dec 11, 2025 09:54:37 GMT)

ANDREW WILTSHIRE

Date: Dec 11, 2025

Company number: 07165537

Charity number: 1135206

The notes on page 12-22 form part of these accounts.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Statutory Information

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

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities.

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:
 - A) 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 items are distributed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any items that have not been distributed are recognised as stock.
 - B) Fixed assets and other goods and services donated for the charity's own use are recognised as income when receivable at their value to the charity. When appropriate, assets that have not been consumed by the balance sheet date are capitalised and / or valued as stock.
 - C) 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.
- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. For the most part it comprises income from events and conferences and the letting of facilities including a sports hall.

Investment income represents income generated by the charity's assets and includes income from bank interest.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

2 Accounting Policies (continued)

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.

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 the following rates of depreciation are charged:

Freehold property	Over 50 years
Equipment	33% on a reducing balance basis

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value; stocks of goods donated for the charity's own use are valued at an estimate of their value to the charity.

g) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

h) 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.

i) 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.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

2 Accounting Policies (continued)

j) 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).

k) 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.

l) Critical accounting estimates and areas of judgement

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

3 Donations and legacies

	2025	2024
	£	£
Donations of cash and similar	315,456	229,901
Donations in kind (note 3a)	11,836	9,694
Government grants (note 3b)	840	-
Other grants receivable	72,010	31,538
Gift aid recoverable	61,097	39,376
	<u>461,238</u>	<u>310,509</u>

a Donations in kind comprise:

	2025	2024
	£	£
Goods donated for:		
Distribution to beneficiaries of GrowKids project	10,336	9,694
For use by the charity	1,500	-
	<u>11,836</u>	<u>9,694</u>

b Government grants comprise:

	2025	2024
	£	£
Norfolk County Council	840	-
	<u>840</u>	<u>-</u>

4 Income from charitable activities

	2025	2024
	£	£
Activities and events	9,964	5,590
Letting of facilities to benefit the local community	10,292	14,858
Other income	1,996	-
	<u>22,252</u>	<u>20,448</u>

5 Investment income

	2025	2024
	£	£
Bank interest	6,524	6,801
	<u>6,524</u>	<u>6,801</u>

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable expenditure

	2025 £	2024 £
a Costs incurred directly on specific activities		
Employment costs	213,541	189,130
Evangelism and community projects	70,216	38,585
Catering	8,037	9,884
Training and development, including conferences and sabbatical	16,110	26,947
Other ministry expenses	750	4,231
Youth and children	8,216	9,256
Communications, including website and promotional material	4,154	5,077
Rent and rates	27,858	27,415
Other property costs	17,538	33,053
Equipment - small purchases	2,163	3,059
Compassion ministry:		
Money spent on helping those facing hardship	20,002	12,100
Distribution of donated items (see note 3)	6,692	6,148
	<u>395,276</u>	<u>364,886</u>
Grants payable (note 8c)	22,831	19,226
	<u>418,107</u>	<u>384,112</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	3,960	4,200
	<u>3,960</u>	<u>4,200</u>
Office costs	8,650	5,299
Licences	1,337	2,053
Other professional fees	928	2,194
Depreciation of tangible fixed assets	8,330	8,246
Insurance	6,111	5,715
	<u>29,317</u>	<u>27,707</u>
Total expenditure	<u>447,424</u>	<u>411,819</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,960 (2024: £4,200); in addition the charity paid £1,416 (2024: £1,309) to Stewardship for payroll bureau and consultancy services.

c Grants payable

	Institutions £	Individuals £	2025 £
Grants for UK and overseas mission	20,287	2,544	22,831
	<u>20,287</u>	<u>2,544</u>	<u>22,831</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	17,366	1,860	19,226
	<u>17,366</u>	<u>1,860</u>	<u>19,226</u>

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable expenditure (continued)

The charity's principal grants to institutions comprised:

	2025	2024
	£	£
Vineyard Churches UK	13,750	14,205
Overseas Missionary Fellowship	-	1,515
Grants to institutions for less than £1,000 each	6,537	1,646
	<u>20,287</u>	<u>17,366</u>

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

	2025	2024
	£	£
Gross wages and salaries	187,787	169,803
Social security	7,588	6,308
Pension costs	11,732	9,877
Other employment benefits	4,973	3,141
	<u>212,080</u>	<u>189,130</u>

The average monthly number of employees during the year was 12 (2024: 12). Most of the charity's activities are carried out by volunteers.

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

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

	Wages & salaries	Other employment benefits	Employer pension contributions	2025 £
Trustees:				
Craig Deal	49,511	-	3,466	52,976
Key management connected to trustees:				
Hannah Deal	26,406	-	1,848	28,254
Other members of key management				36,706
				<u>117,936</u>

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration (continued)

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2024 £
Trustees:				
Craig Deal	47,609	-	3,333	50,942
Key management connected to trustees:				
Hannah Deal	25,389	-	1,777	27,167
Other members of key management				39,043
				<u>117,151</u>

Craig and Hannah Deal 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.

8 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Total 2025 £
Cost or valuation			
At 1 April 2024	495,000	52,344	547,344
Additions	-	2,500	2,500
At 31 March 2025	<u>495,000</u>	<u>54,844</u>	<u>549,844</u>
Accumulated depreciation			
At 1 April 2024	12,000	47,783	59,783
Charge for the year	6,000	2,330	8,330
At 31 March 2025	<u>18,000</u>	<u>50,113</u>	<u>68,113</u>
Net book value			
At 31 March 2025	<u>477,000</u>	<u>4,731</u>	<u>481,731</u>
At 31 March 2024	<u>483,000</u>	<u>4,561</u>	<u>487,561</u>

Freehold property comprises Meadow Way Chapel, which was donated to the charity in the 2022 when Hellesdon Christian Fellowship (charity number 1144925) donated its assets and activities to the charity. A professional valuation was undertaken to determine the property's fair value and this was assessed to be £495,000.

9 Stock

	2025 £	2024 £
Donated clothing, toys and other items held for distribution to beneficiaries	22,930	19,286
	<u>22,930</u>	<u>19,286</u>

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

10 Debtors

	2025	2024
	£	£
Gift aid recoverable	19,662	10,559
Other debtors	7,931	3,055
Prepayments and accrued income	4,526	6,272
	<u>32,119</u>	<u>19,886</u>

11 Cash at Bank and in Hand

	2025	2024
	£	£
Cash at bank with immediate access	324,284	293,618
	<u>324,284</u>	<u>293,618</u>

12 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Other creditors	4,701	11,166
Accruals	4,200	4,200
Grant obligations	4,587	-
	<u>13,488</u>	<u>15,366</u>

13 Pension commitments

During the year employer's pension contributions totalling £11,832 (2024: £9,877) were payable to defined contribution personal pension schemes. Pension contributions of £1,055 were owing at the balance sheet date (2024: £862).

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

14 Funds

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

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Gains and losses 2025 £	Closing balance 2025 £
<i>General Unrestricted Funds</i>	167,563	393,489	(341,616)	(5,700)	-	213,736
Total Unrestricted Funds	167,563	393,489	(341,616)	(5,700)	-	213,736
<i>Restricted Funds</i>						
Building fund	70,837	2,316	-	-	-	73,154
Compassion fund	13,607	11,022	(11,397)	2,032	-	15,264
Grow kids fund	21,086	15,336	(11,942)	-	-	24,480
Older peoples fund	18,760	7,500	(13,350)	-	-	12,910
Love Christmas fund	-	650	(4,311)	3,661	-	-
NCF Food Voucher Fund	-	20,000	(20,002)	2	-	-
Hardship fund	-	37,290	(37,295)	5	-	-
NCC Tree Removal fund	-	840	(608)	-	-	232
Area Support fund	-	1,570	(903)	-	-	667
					-	
<u>In respect of Meadow Way Chapel</u>						
Chapel property fund	483,000	-	(6,000)	-	-	477,000
Chapel repair fund	9,198	-	-	-	-	9,198
Employee loan fund	20,000	-	-	-	-	20,000
Baptismal tank fund	935	-	-	-	-	935
	637,423	96,524	(105,808)	5,700	-	633,840
Aggregate of funds	804,986	490,014	(447,424)	-	-	847,576

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

- a) Transfer from the **General Fund** to the **Compassion Fund** to support the activities that fell within the scope of the activities within the restrictions placed on the latter.
- b) Transfers from the **Compassion Fund** to the **Love Christmas Fund**, **NCF Food Voucher Fund** and **Hardship Fund** to clear year-end deficits and support the activities that fell within the scope of the activities within the restrictions placed on these funds. These activities also fall within the scope of the restrictions placed on the **Compassion Fund**.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

14 Funds (continued)

Analysis of net assets by fund

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

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2025
	£	£	£	£
Tangible fixed assets	4,731	-	477,000	481,731
Stock	-	-	22,930	22,930
Debtors	32,044	-	75	32,119
Cash at bank and in hand	190,449	-	133,835	324,284
Creditors falling due within one year	(13,488)	-	-	(13,488)
	<u>213,736</u>	<u>-</u>	<u>633,840</u>	<u>847,576</u>

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

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>General Unrestricted Funds</i>	224,082	291,485	(348,004)	-		167,563
Total Unrestricted Funds	<u>224,082</u>	<u>291,485</u>	<u>(348,004)</u>	<u>-</u>	<u>-</u>	<u>167,563</u>
<i>Restricted Funds</i>						
Building fund	70,837	-	-	-	-	70,837
Compassion fund	16,938	17,037	(14,677)	(5,692)	-	13,607
Grow kids fund	25,740	16,985	(24,166)	2,527	-	21,086
Older peoples fund	21,515	9,000	(11,755)	-	-	18,760
Energy fund	-	2,000	(2,000)	-	-	-
Love Christmas fund	-	1,250	(4,415)	3,165	-	-
<u>In respect of Meadow Way Chapel</u>						
Chapel property fund	489,000	-	(6,000)	-	-	483,000
Chapel repair fund	10,000	-	(802)	-	-	9,198
Employee loan fund	20,000	-	-	-	-	20,000
Baptismal tank fund	935	-	-	-	-	935
	<u>654,965</u>	<u>46,272</u>	<u>(63,814)</u>	<u>-</u>	<u>-</u>	<u>637,423</u>
Aggregate of funds	<u>879,047</u>	<u>337,757</u>	<u>(411,819)</u>	<u>-</u>	<u>-</u>	<u>804,986</u>

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

14 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>			2024 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	4,561	-	483,000	487,561
Stock	-	-	19,286	19,286
Debtors	19,886	-	-	19,886
Cash at bank and in hand	158,481	-	135,137	293,618
Creditors falling due within one year	(15,366)	-	-	(15,366)
	<u>167,563</u>	<u>-</u>	<u>637,423</u>	<u>804,986</u>

The charity's restricted funds comprise:

- a) The **Building** fund was created from donations received for the future purchase, development or refurbishment of buildings owned or used by the church.
- b) The **Compassion** fund was created from grants and donations received to support a variety of projects that aim to help those facing hardship.
- c) The **Grow kids** fund was created from donations of money and donations of clothing, toys and other items received specifically to support the charity's work with families with babies and young children
- d) The **Older Peoples** fund was created from grants received to help support the charity's work with older people.
- e) The **Energy** fund was created by a grant received to help meet the cost of gas and electricity used by Meadow Way Chapel when providing a warm space to the elderly in the community.
- f) The **Love Christmas** fund was created by a grant received to help individuals and families facing hardship over the Christmas period
- g) The **NCF Food Voucher** fund was created by a grant received to help people with food costs.
- h) The **Hardship** fund was created by a grant received to distribute "Back to school" micro grants to local school, to create hygiene packs for distribution in high school, for travel costs for older or disabled people to attend the Old People's group call CAMEO, for supporting community meals for the CAMEO and Sanctuary groups, for utility, building costs or some staff costs associated with running the community groups.
- i) The **NCC Tree Removal** fund was created by a grant received to remove a tree, replace fence panels and re-grass an area.
- j) The **Area Support** fund was created by a grant received to meet expenses incurred by local Vineyard churches in attending Vineyard area meetings and other costs incurred on behalf of the Vineyard area.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

14 Funds (continued)

In addition the charity also has the following restricted funds which are closely associated with Meadow Way Chapel:

- a) The **Chapel property** fund which represents the carrying value of the Meadow Way Chapel. This building was given to help continue to provide a Christian place of worship and outreach to the community in Hellesdon.
- b) The **Chapel repair** fund was created by a donation received to help meet the cost of keeping Meadow Way Chapel in a good state of repair.
- c) The **Employee loan** fund was a fund that the charity inherited when Meadow Way Chapel granted the cash it held to the charity. The fund was created to help provide housing to employees by way of the provision of loans to employees.
- d) The **Audio visual equipment** fund and the **Baptismal tank** fund were also inherited from Meadow Way Chapel and were created to help fund the purchase of these items.

15 Operating lease commitments

The charity had an operating lease for a building that it uses as a community hub, which was surrendered at the end of the financial year. The charity's contractual obligation for rent payable under the previous lease is set out below:

	2025 £	2024 £
Payments falling due:		
Within one year	-	6,900
Between one and five years	-	-
After five years	-	-
	<u>-</u>	<u>6,900</u>

During the year the charity was charged £7,176 (2024: £6,900) for its operating lease.

16 Transactions with related parties

During the year the charity:

- a) received donations totalling £21,385 (2024: £29,918) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid no expenses totalling (2024: £nil) for / to trustees whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

Except as disclosed in note 7 'Analysis of staff costs', there have been no other transactions with related parties during the year.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2025 £	Designated 2025 £	Restricted 2025 £	Total 2025 £	General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	366,406	-	94,833	461,238	264,237	-	46,272	310,509
Charitable activities	4	22,252	-	-	22,252	20,448	-	-	20,448
Investments	5	4,832	-	1,691	6,524	6,801	-	-	6,801
Total income and endowments		393,489	-	96,524	490,014	291,485	-	46,272	337,757
EXPENDITURE ON:									
Charitable activities:	6	341,616		105,808	447,424	348,004		63,814	411,819
Total Expenditure		341,616	-	105,808	447,424	348,004	-	63,814	411,819
Net income/(expenditure)		51,873	-	(9,283)	42,590	(56,519)	-	(17,542)	(74,061)
Transfers between funds	14	(5,700)	-	5,700	-	-	-	-	-
Net movement in funds		46,173	-	(3,583)	42,590	(56,519)	-	(17,542)	(74,061)
Reconciliation of funds:									
Total funds brought forward		167,563	-	637,423	804,986	224,082	-	654,965	879,047
Total funds carried forward	14	213,736	-	633,840	847,576	167,563	-	637,423	804,986

Differences of £1 may appear due to rounding.

Accounts

Gateway Vineyard Christian Fellowship Norwich

Report and Accounts
Year ended 31 March 2024

Stewardship 
Active generosity

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

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Judy Day Craig Deal Charles Greeney Alan Lusher (appointed September 2023) Andrew Wiltshire Nicola Adlam (resigned June 2023) Angela Greaves (resigned March 2024) Paul Hamilton (resigned September 2023) Matthew Mallet (resigned September 2023)
Key staff	Craig Deal Hannah Deal Marc Lillystone Katie Lillystone Andrew Southgate
Governing Document	Memorandum and Articles of Association dated 23 February 2010, amended by a special resolution on 7 March 2017.
Company Registration Number	07165537
Charity Registration Number	1135206
Registered Office & principal address	Gateway Vineyard Norwich Trowse Sports Hall The Street, Trowse Norwich NR14 8SP
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

Contents	Page
Company Information	1
Trustees' Annual Report	2-8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Cashflow Statement	12
Notes to the Accounts	13 - 19
Detailed Statement of Financial Activities with Comparatives	20

Gateway Vineyard Christian Fellowship Norwich Trustees (and Directors) Report for the Year Ended 31st March 2024

The trustees present their report and accounts for the year ended 31st March 2024

The Board of Trustees are satisfied with the performance of the charity during the year and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

Gateway Vineyard Christian Fellowship (GVCF) is a charitable company limited by guarantee. The governing document of the charity is made up of the Articles of Association and Memorandum of Association and in its affiliation to the Association of Vineyard Churches UK and Ireland.

Membership of a wider network

Gateway Vineyard Christian Fellowship is a Christian Church. It is a member of the Association of Vineyard Churches (Vineyard Churches UK and Ireland) from whom it receives pastoral oversight and training. More locally it is part of Vineyard Churches UK: East Anglia area.

Relationships with other groups, charities and individuals

GVCF is a member of the Network Norwich group of local Christian Churches and organisations. GVCF is a part of the Fusion network which aims to support students during their university years. Locally we are part of Transforming Norwich. We have a partnership also with Hope into Action, Growbaby International and Kidsmatter.

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document is:

- The advancement of the Christian faith including missionary activities in the UK and overseas and also including but not limited to the planting of new churches and organisation of new congregations.
- The relief of the poor and needy.
- The relief of the sick and elderly.
- To promote and fulfil other such charitable objects beneficial to the community as the trustees may decide from time to time.

The charity's aims including the change or differences it seeks to make through its activities are as follows:

The aim of Gateway Vineyard Christian Fellowship is to extend the Kingdom of God by inviting people into a relationship with Jesus Christ through its activities.

We aim through our Sunday meetings, mid-week small groups, training events and other activities to bring adults, young people and children into a greater spiritual, intellectual and moral awareness and to advance the practical application of Christianity.

We seek both to mobilise the people of God and to express the love of God to those within and outside our congregation through all of our church activities.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2024 continued

We seek to express the love of God especially through our toiletry and clothing provision by relieving poverty and hardship to those accessing Growkids and Growbaby through self-access and those referred to us by professional organisations. Other charitable help may also be offered more directly where a need is ascertained and the resources are available.

We expect to see people's lives changed for the better as they experience God's help in their daily lives and the companionship and practical help of others in our supportive groups and gatherings.

We expect people to be better equipped in life skills through our training and education; to see marriages and parenting skills strengthened amongst all those who we encounter both within and outside the church community. We want to help people navigate life's hardest challenges with greater knowledge, support and strategies through running courses such as Bereavement Journey, Emotionally Healthy Spirituality and CAP Money.

We expect beneficial change in the lives of those both within and outside our congregation who receive practical or monetary help or gifts of food and clothing, and in the lives of those who receive help from gifts made to overseas aid and overseas mission.

Summary of main activities of the charity in relation to its objects

The main activities that have been organised this year to further the objects of the charity have been focussed on the gathering and empowering of people coming to the church in person or online and through spiritual nurture, encouraging connection and community, education and training to enable us to live out the Christian life both for their benefit and the wider public benefit of others in Norwich, Beccles, the UK and overseas. We have continued to support people and maintain activities online as well as through in person gatherings.

Regular leaders' meetings, the monthly Vineyard Leadership Essentials training, Leadership college, worship team development and Gateway Journey Courses for those new to the church and for leaders were also scheduled throughout the year to enable our leaders to become more skilled in pastoral care and oversight; to be equipped in leadership and to be better informed about the life of the church. Our training opportunities are one of the ways by which we seek to fulfil our educational objectives as a church. Daily Fuel provided a regular devotional time and connection point on week days during key times of the church calendar e.g., lent and Christmas.

i. Sunday Mornings

In 2023/2024 the Sunday teams have been created around services in three different locations, Gateway Central, Gateway at the Chapel and Gateway Beccles and to support the Sunday stream, Gateway Online. Teams included worship, production, Planet Kids, welcome, hospitality and youth. These teams enable GVCF to connect together in person and online in such a way that those who are in the church and especially our visitors from the wider community find the experience beneficial.

ii. Children & Family Events

Our children's' programme for 0-11s is called Planet Kids. Planet Kids runs at Norwich High School for Girls school, (Gateway Central), and at Gateway at the Chapel each week. Planet Kids runs monthly in Beccles. All in person services happen for families and the wider community on a weekly basis as well as family events at Halloween, Christmas and Easter.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2024 continued

iii. Compassion

At Christmas we partnered with the Project 'Love Christmas'. We provided 168 hampers and 119 gift bags (food, toiletries, Christmas goodies and pyjamas) for individuals and families identified by Growkids, CAMEO, local schools, Hope into Action, Gateway nominated people and English Plus who work with refugees. Through our Love Christmas Projects we were able to distribute over £4,400 worth of food, clothes and vouchers. We provided free clothing and equipment to 353 families (with children 0-12yrs), with 383 0-5year olds receiving clothes and 250 6-12yr olds. 517 bags of clothes were given out through our Growkids project as well as 255 large items of equipment. In January we launched Growbaby for 0-5s at the Chapel. Food and toiletries have also been provided to these families when needed and then with signposting given to access longer term support. We supported 3 men through our Hope into Action house. We continued support for Kids Matter parents who had participated in our Kidsmatter courses and ran a Babies Matter course. We launched Sanctuary services in this period – a bi- monthly service with a meal for those who may struggle to engage on a regular Sunday with people coming through connections with supported housing and some who have been battling addiction.

iv. Life Groups

Life groups are small relational groups that during this period met either via zoom on a weekly basis or in person. Our Life Groups provide one of the key structures of the church which enable pastoral care to be delegated to Life Group Leaders. In the Spring term 2024 there were over 20 such groups with a consistent number over the year. Groups are categorised as community groups, life stage groups, activity groups or courses. They include sports, craft groups, practical support and training such as CAP money or emotional and practical support courses such as Bereavement Journey.

v. The Place Drop-In Centre

At the Place drop-in centre, we welcome people of all ages to a range of activities which promote connection, community, reducing isolation, gaining skills and life groups. The venue is been used for pastoral meetings, community coffee mornings and community building.

vii. Community Events

People in the church gave time to projects and acts of kindness to the local community throughout the year. We organised several BBQs and picnics during the year. We organised connect events with opportunities to meet people and build community around different activities. Through our older persons ministry, we have supported over 60 individuals and have 60 involved in the CAMEO group who have also run specific services.

viii. Beccles Site

A weekly life group has continued through the year meeting in homes. Hampers were given to local identified families as part of Love Christmas. People in the Beccles Community have participated with Gateway Vineyard Online and supported Gateway Central at Sundays at the school. We have started a monthly morning service and a monthly evening service at Worlingham Primary school.

Summary of the achievements of the charity during the year

During this year Gateway Vineyard has operated as a multi-site church meeting in 3 Sunday locations. Gateway at the Chapel now has 75 adults and 25 children in regular attendance. Gateway Central now has an average of 110 adults and 50 under 18s on a Sunday. Gateway Beccles has an average of 30 attending. Online average viewing of a Sunday service is 80-100. The number of children engaging in Planet Kids has remained consistent and we have a lot of volunteers who make it happen. The youth ministry has also increased. Life group engagement has continued to be an important part of church life. We have supported more people in the local community through Growkids, the launch of Growbaby and Love Christmas. Continuing online has helped more people regularly access services. Our older persons worker has been able to increase the engagement of older people helping to build community in this age group.

The Charity's grant making policies

GVCF has a general policy agreed by the trustees that 10% of the church's income should be expended on our support for Compassion Ministries, Church planting, Overseas Mission and other mission work outside the immediate benefit of the church including a 5% gift to Vineyard Churches UK and Ireland each year.

Food, clothing and equipment is donated from the congregation to Trowse offices collection point and stored ready to be given away.

The contribution of volunteers

Volunteers serve in all areas of the church's life. GVCF depends on its volunteers for its work and ministry and in this reporting year over 174 individual volunteers were working on teams on Sundays, mid week compassion ministries, small groups and in other ways.

Employment of disabled persons

GVCF is committed to helping the employment of disabled people. We have no such staff employed at present.

Financial Review

In the previous year the charity gratefully received a donation of cash and a property with an aggregate value of £598,000 from Meadow Way Chapel (whose Charity Commission registered name and number are Hellesdon Christian Fellowship 1144925), which served to considerably increase last year's income. If this is excluded, on a like for like basis, income fell by £51,000 to £338,000. This was largely due to a reduction of £53,000 in restricted income as the charity received less income this year for its various compassion projects (which includes Grow kids and the charity's work with older people).

Expenditure this year increased by £22,000 to £412,000.

The charity spent an extra:

- £20,000 on evangelism and community projects,
- £11,000 on training and development (which this year included the cost of the senior leaders' sabbatical),
- £11,000 on property related expenses (mainly on higher energy costs)
- £11,000 on staff costs (in part due to changes in staffing and in part due to pay awards made to help mitigate the higher cost of living).

This was offset by a reduction of £21,000 in the cost of items given away by the charity's Grow Kids project and by a net reduction of £10,000 in a variety of other costs.

Therefore the overall deficit for the year was £74,000 (2023: £1,000 after excluding last year's exceptional income) and the charity's net assets fell by this amount to £805,000.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2024 continued

Principle Funding Sources and how expenditure in the year under review has supported the key objectives of the charity

The church relies mainly upon the gifts of those who attend for its income. We have continued to maintain our infrastructure to administer, develop and facilitate the key objectives outlined above during this year. There has been increased investment in compassion projects.

During the year GVCF received grant funding as detailed below. The ability of the charity to meet its objectives for the benefit of the wider community has been considerably increased by these grants and we are grateful for them.

- The Alan Boswell Foundation donated £5,388 for the work of Growkids.
- Clarion Futures Funding donated £1,800 also for the work of Growkids.
- The Church Revitalisation Trust donated £1,250 towards the Love Christmas project.
- We have been supported by the Norfolk Community Foundation through the following grants:
 - £12,100 donated from their Norfolk Household Support fund for the provision of food vouchers for those in need in the community
 - £2,000 was donated from their "Surviving Winter" grant towards utility costs for the provision of a warm space for the elderly in the community.
 - £9,000 to help fund the Older Peoples' Worker salary and provision of community meals.

The investment policy and objectives, including the extent (if any) to which some environmental or ethical considerations are taken into account.

The trustees seek to invest funds into savings accounts which are secure, easily accessible and give a good rate of interest whilst not compromising our Christian Faith. The trustees are advised on this by our Finance Manager.

Policy on reserves

The trustees have agreed to aim to maintain a reserve (defined as being unrestricted net current assets) of no less than £90,000, which equates to about 3 month's worth of unrestricted expenditure. These reserves would help ensure that the charity could continue to operate smoothly should income fall, or expenditure increase, unexpectedly.

At the year-end the church held a reserve of £163,000. Whilst the trustees are mindful that the charity's income could be affected adversely by recent increases in the cost of living, the key reason for holding additional reserves is for the future strategic development of the charity, which may include an investment in new and existing premises.

Key risks and uncertainties

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

Plans for Future Periods

As a Christian Church the aim of Gateway Vineyard Christian Fellowship is to extend the Kingdom of God by inviting people into a relationship with Jesus Christ through its activities. We are hoping to grow the Vineyard communities in all 3 locations.

We want to strengthen the teams across all 3 locations which serve the projects and ministries and help to facilitate all we do.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2024 continued

We want to increase the number of leaders and groups. This means we must train more life group leaders and release new groups, particularly those in person.

We want to review and develop the under 18s ministry across all locations.

We want to continue to increase our impact and make a difference through the development of our compassion projects including the expansion of provision through Growkids operating in multi-location. We will also take on a second Hope into Action house supporting a family.

We will continue to look at future venue possibilities for Gateway Central and for compassion projects to help facilitate growth and resource these plans well.

We want to continue to develop new and innovative ways of engaging with people who have questions about life and spirituality. This will involve the launch of Bridge the Gap football ministry and regular Alpha courses.

Description of trustee's activity in 2023/24

The trustees have overall responsibility for the governance of the charity, for ensuring that the charity complies with all relevant regulations and for setting policy. Responsibility for the day to day operation of the charity has been delegated to a management team lead by Craig and Hannah Deal. The trustees met 4 times during this reporting year. On each occasion the finances of the charity were reviewed and discussed as well as other GVCF business. Throughout the year the trustees have sought to review and revise policies.

Since the previous year end 1 trustee has been appointed and 4 trustees have resigned; there are currently 5 serving trustees. New trustees are recruited and appointed by the existing trustees, by a majority vote. New trustees receive an induction and all trustees undertake training to help them with their roles.

Statement of public benefit

The trustees have taken due note of the Charity Commission's guidance on public benefit, and in particular their guidance on 'Public Benefit and the Advancement of religion'.

The trustees are satisfied that in the reporting of its activities in this Annual Report, GVCF, in its moral, ethical and spiritual teaching and also in its events and activities and as a Christian Church, together with its doctrines and beliefs, provides a real and substantial benefit to the whole local community.

In addition to this, all the meetings and events at GVCF are open to any and all members of the public regardless of race, wealth, gender, age, sexual orientation, disability, religious or denominational affiliation.

All ministries of the church, as described above, are designed to be of benefit to the whole community and no exceptions are made in the provision of the church's services to members of the general public - only providing that the legal obligations of the church are fully met and there is no risk of breaching the GVCF risk assessments, child protection or other policies designed to specifically protect the congregation and those it serves, from harm. The assessment of whether this is the case lies with the Senior Pastor or in his absence the next most senior member of the pastoral staff.

Statement as to disclosure of information to the independent examiner

The trustees state that in so far as each of the trustees are aware at the time this report was approved:

- There is no relevant financial information of which the examiner is unaware, and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and establish that the examiner is aware of that information.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2024 continued

Statement of trustees' responsibilities

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:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are responsible and prudent
- State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
- 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.

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:

Andrew Wiltshire
Andrew Wiltshire (Dec 18, 2024 09:32 GMT)
.....
Andrew Wiltshire, Trustee

Date: Dec 18, 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH
('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 10 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 13 and 14.

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.

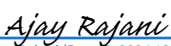
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

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

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


Ajay Rajani (Dec 18, 2024 13:39 GMT)

Ajay Rajani FCIE
Fellow of the Association of Charity Independent Examiners
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Dec 18, 2024

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

**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	264,237	46,272	310,509	969,074
Charitable activities	4	20,448	-	20,448	15,670
Investments		6,801	-	6,801	2,105
Total income and endowments		291,485	46,272	337,757	986,849
EXPENDITURE ON:					
Charitable activities	5	348,004	63,814	411,819	389,713
Total expenditure		348,004	63,814	411,819	389,713
Net income/(expenditure)		(56,519)	(17,542)	(74,061)	597,136
Transfers between funds	13	-	-	-	-
Net movement in funds		(56,519)	(17,542)	(74,061)	597,136
Reconciliation of funds:					
Total funds brought forward		224,082	654,965	879,047	281,911
Total funds carried forward	13	167,563	637,423	804,986	879,047

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.

On 29th April 2022 Meadow Way Chapel (whose charity registered name is Hellesdon Christian Fellowship with charity registration number 1144925) transferred its activities and assets to the charity. The gift of these assets is included in the previous year's income and comprise cash and a property with an aggregate value of just under £598,000 (see note 3 'Donations and legacies' for further information).

The notes on pages 13 to 20 form part of these accounts.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted General Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted General Funds £	Restricted Funds £	Total Funds 2023 £
FIXED ASSETS							
Tangible assets	7	<u>4,561</u>	<u>483,000</u>	<u>487,561</u>	<u>3,772</u>	<u>489,000</u>	<u>492,772</u>
CURRENT ASSETS							
Stock	8	-	19,286	19,286	-	15,740	15,740
Debtors	9	19,886	-	19,886	32,811	-	32,811
Cash at bank and in hand	10	<u>158,481</u>	<u>135,137</u>	<u>293,618</u>	<u>205,085</u>	<u>150,225</u>	<u>355,310</u>
		178,368	154,423	332,790	237,896	165,965	403,861
CREDITORS: Amounts falling due within one year	11	15,366	-	15,366	17,586	-	17,586
Net current assets / (liabilities)		<u>163,003</u>	<u>154,423</u>	<u>317,426</u>	<u>220,310</u>	<u>165,965</u>	<u>386,275</u>
TOTAL NET ASSETS		<u>167,563</u>	<u>637,423</u>	<u>804,986</u>	<u>224,082</u>	<u>654,965</u>	<u>879,047</u>
FUND BALANCES	13						
Unrestricted Funds		167,563	-	167,563	224,082	-	224,082
Restricted Funds		-	637,423	637,423	-	654,965	654,965
		<u>167,563</u>	<u>637,423</u>	<u>804,986</u>	<u>224,082</u>	<u>654,965</u>	<u>879,047</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 trustees (who are the charitable company's directors for the purposes of company law) acknowledge their responsibilities for:

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

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

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

Andrew Wiltshire
Andrew Wiltshire (Dec 18, 2024 09:32 GMT)

Andrew Wiltshire, Trustee

Dec 18, 2024

Date

Company number: 07165537

Charity number: 1135206

The notes on pages 13 to 20 form part of these accounts.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH
FOR THE YEAR ENDED 31 MARCH 2024
CASH FLOW STATEMENT

	Note	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	a	<u>(58,656)</u>	<u>98,446</u>
Cash flows from investing activities:			
Purchase of property, plant and equipment		<u>(3,035)</u>	<u>-</u>
Net cash provided by/(used in) investing activities		<u>(3,035)</u>	<u>-</u>
Change in cash and equivalents in the reporting period		<u>(61,691)</u>	<u>98,446</u>
Cash and equivalents at the beginning of the year	b	<u>355,310</u>	<u>256,864</u>
Cash and cash equivalents at the end of the year	b	<u>293,618</u>	<u>355,310</u>

An 'Analysis of changes in net debt' has not been presented because the charity does not have any borrowings.

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(74,061)	597,136
Adjustments for:		
Donated property	-	(495,000)
Depreciation charges and provisions for impairment	8,246	7,858
(Increase)/decrease in stocks	(3,546)	4,263
(Increase)/decrease in debtors	12,925	(20,644)
Increase/(decrease) in creditors	(2,220)	4,834
Net cash provided by (used in) operating activities	<u>(58,656)</u>	<u>98,446</u>

Note b: Analysis of cash and cash equivalents

	2024 £	2023 £
Cash at bank with immediate access	293,618	355,310
Total cash and cash equivalents	<u>293,618</u>	<u>355,310</u>

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

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 assets, facilities, services and goods:
 - a) 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 items are distributed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any items that have not been distributed are recognised as stock.
 - b) Fixed assets and other goods and services donated for the charity's own use are recognised as income when receivable at their value to the charity. When appropriate, assets that have not been consumed by the balance sheet date are capitalised and / or valued 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.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. For the most part it comprises income from events and conferences and the letting of facilities including a sports hall.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

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.

In the previous year the charity's income was over £500,000 and the Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

2 Accounting Policies continued

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 the following rates of depreciation are charged:

Freehold property	Over 50 years
Equipment	33% on a reducing balance basis

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

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) 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	229,901	256,355
Gift aid recoverable	39,376	40,474
Government grants:		
County council grant to support the charity's work with young families	-	500
Other grants	31,538	46,965
Donations in kind	9,694	26,845
	310,509	371,139
Donations from Meadow Way Chapel (Hellesdon Christian Fellowship)		
Donations of cash and similar	-	102,935
Donated property	-	495,000
	-	597,935
Total income from donations and legacies	310,509	969,074

Donations in kind comprises:

- in the previous year a property donated by Meadow Way Chapel, which was valued professionally at £495,000.
- donations of clothing, toys and other items with an estimated value of £9,694 (2023: £26,845) given for the charity's Growkids project. These items were given away free of charge to help those with babies and with children up to the age of 12.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	2024	2023
	£	£
Activities and events	5,590	4,200
Letting of facilities to benefit the local community	14,858	11,470
	<u>20,448</u>	<u>15,670</u>

5 Charitable expenditure

	2024	2023
	£	£
a Costs incurred directly on specific activities		
Employment costs	189,130	178,117
Evangelism and community projects	38,585	18,108
Catering	9,884	12,366
Training and development, including conferences and sabbatical	26,947	15,860
Other ministry expenses	4,231	2,896
Youth and children	9,256	5,534
Communications, including website and promotional material	5,077	9,999
Rent and rates	27,415	27,355
Other property costs	33,053	21,576
Equipment - small purchases	3,059	4,957
Compassion ministry:		
Money spent on helping those facing hardship	12,100	12,169
Distribution of donated items (see note 3)	6,148	26,845
Gifts and grants payable (note 5c)	19,226	21,130
	<u>384,112</u>	<u>356,912</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	4,200	3,804
Other legal and professional fees	-	6,240
	<u>4,200</u>	<u>10,044</u>
Office costs	5,299	4,883
Licences	2,053	1,798
Depreciation of tangible fixed assets	8,246	7,858
Other professional fees	2,194	3,048
Insurance	5,715	5,170
	<u>27,707</u>	<u>32,801</u>
Total expenditure	<u>411,819</u>	<u>389,713</u>

In addition to the fee payable for preparing and examining the accounts, the charity paid £1,309 (2023: £1,355) to Stewardship for payroll bureau and consultancy services.

c Grants payable

	Institutions	Individuals	2024
	£	£	£
Grants for mission	17,366	1,860	19,226

The comparatives for the previous year are as follows:

	Institutions	Individuals	2023
	£	£	£
Grants for mission	16,240	4,890	21,130

The charity's principal grants to institutions comprised:

	2024	2023
	£	£
Vineyard Churches UK	14,205	14,100
Overseas Missionary Fellowship	1,515	1,140
Grants to institutions for less than £1,000 each	1,646	1,000
	<u>17,366</u>	<u>16,240</u>

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

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

	2024 £	2023 £
Gross wages and salaries	169,803	159,758
Social security	6,308	6,120
Pension costs	9,877	9,452
Other employment benefits	3,141	2,788
	<u>189,130</u>	<u>178,117</u>

The average monthly number of employees, including both full time and part time employees, during the year was 12 (2023: 11). 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 key staff named on page 1 'Company Information'. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2024 £
Craig Deal, who is a trustee	47,609	3,333	50,942
Hannah Deal, who is a member of key management and married to Craig Deal	25,389	1,777	27,167
Other members of key management			39,043
			<u>117,151</u>

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2023 £
Craig Deal, who is a trustee	44,914	3,144	48,058
Hannah Deal, who is a member of key management and married to Craig Deal	23,952	1,677	25,629
Other members of key management			33,301
			<u>106,988</u>

Craig and Hannah Deal 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.

7 Tangible fixed assets

	Freehold property £	Fixtures, fittings and equipment £	Total 2024 £
Cost			
At 1 April 2023	495,000	49,309	544,309
Additions	-	3,035	3,035
At 31 March 2024	<u>495,000</u>	<u>52,344</u>	<u>547,344</u>
Accumulated depreciation			
At 1 April 2023	6,000	45,537	51,537
Charge for the year	6,000	2,246	8,246
At 31 March 2024	<u>12,000</u>	<u>47,783</u>	<u>59,783</u>
Net book value			
At 31 March 2024	<u>483,000</u>	<u>4,561</u>	<u>487,561</u>
At 31 March 2023	<u>489,000</u>	<u>3,772</u>	<u>492,772</u>

Freehold property comprises Meadow Way Chapel, which was donated to the charity in the previous year when Hellesdon Christian Fellowship (charity number 1144925) donated its assets and activities to the charity. A professional valuation was undertaken to determine the property's fair value and this was assessed to be £495,000.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

8 Stock

	2024	2023
	£	£
Donated clothing, toys and other items held for distribution to beneficiaries	19,286	15,740
	<u>19,286</u>	<u>15,740</u>

9 Debtors

	2024	2023
	£	£
Gift aid recoverable	10,559	21,200
Other debtors	3,055	2,625
Prepayments	6,272	8,986
	<u>19,886</u>	<u>32,811</u>

10 Cash at Bank and in Hand

	2024	2023
	£	£
Cash at bank with immediate access	<u>293,618</u>	<u>355,310</u>

11 Creditors: liabilities falling due within one year

	2024	2023
	£	£
Other creditors	11,166	11,656
Accruals	4,200	3,780
Grant obligations	-	2,150
	<u>15,366</u>	<u>17,586</u>

12 Pension commitments

During the year employer's pension contributions totalling £9,877 (2023: £9,452) were payable to defined contribution personal pension schemes. At the year end pension contributions totalling £862 (2023: £2,196) were owed.

13 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 £	Closing balance 2024 £
<i>Restricted Funds</i>					
Building fund	70,837	-	-	-	70,837
Compassion fund	16,938	17,037	(14,677)	(5,692)	13,607
Grow kids fund	25,740	16,985	(24,166)	2,527	21,086
Older peoples fund	21,515	9,000	(11,755)	-	18,760
Energy fund	-	2,000	(2,000)	-	-
Love Christmas fund	-	1,250	(4,415)	3,165	-
<u>In respect of Meadow Way Chapel</u>					-
Chapel property fund	489,000	-	(6,000)	-	483,000
Chapel repair fund	10,000	-	(802)	-	9,198
Employee loan fund	20,000	-	-	-	20,000
Baptismal tank fund	935	-	-	-	935
	<u>654,965</u>	<u>46,272</u>	<u>(63,814)</u>	<u>-</u>	<u>637,423</u>
<i>Unrestricted Funds</i>	<u>224,082</u>	<u>291,485</u>	<u>(348,004)</u>	<u>-</u>	<u>167,563</u>
<i>Aggregate of funds</i>	<u>879,047</u>	<u>337,757</u>	<u>(411,819)</u>	<u>-</u>	<u>804,986</u>

During the year the charity transferred £5,692 from the Compassion fund to the Grow Kids fund and the Love Christmas fund to help pay for activities that fell with the scope of the restrictions placed on the Compassion fund.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

13 Funds continued

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 £	Closing balance 2023 £
<i>Restricted Funds</i>					
Building fund	70,837	-	-	-	70,837
Compassion fund	9,701	33,012	(25,775)	-	16,938
Grow kids fund	17,058	36,845	(28,163)	-	25,740
Older peoples fund	-	27,504	(8,989)	3,000	21,515
Other small funds	-	1,961	(1,961)	-	-
<u>In respect of Meadow Way Chapel</u>					
Chapel property fund	-	495,000	(6,000)	-	489,000
Chapel repair fund	-	10,000	-	-	10,000
Employee loan fund	-	20,000	-	-	20,000
Audio visual equipment fund	-	450	(450)	-	-
Baptismal tank fund	-	935	-	-	935
	<u>97,596</u>	<u>625,707</u>	<u>(71,339)</u>	<u>3,000</u>	<u>654,965</u>
<i>Unrestricted Funds</i>	<u>184,315</u>	<u>361,142</u>	<u>(318,374)</u>	<u>(3,000)</u>	<u>224,082</u>
<i>Aggregate of funds</i>	<u>281,911</u>	<u>986,849</u>	<u>(389,713)</u>	<u>-</u>	<u>879,047</u>

In the previous year the charity transferred £3,000 from unrestricted funds to the Older Peoples fund to top up the amount set aside for this project.

The charity's restricted funds comprise:

- The **Building fund** was created from donations received for the future purchase, development or refurbishment of buildings owned or used by the church.
- The **Compassion fund** was created from grants and donations received to support a variety of projects that aim to help those facing hardship.
- The **Grow kids** fund was created from donations of money and donations of clothing, toys and other items received specifically to support the charity's work with families with babies and young children
- The **Older Peoples** fund was created from grants received to help support the charity's work with older people.
- The **Energy** fund was created by a grant received to help meet the cost of gas and electricity used by Meadow Way Chapel when providing a warm space to the elderly in the community.
- The **Love Christmas** fund was created by a grant received to help individuals and families facing hardship over the Christmas period

In addition the charity also has the following restricted funds which are closely associated with Meadow Way Chapel:

- The **Chapel property** fund which represents the carrying value of the Meadow Way Chapel. This building was given to help continue to provide a Christian place of worship and outreach to the community in Hellesdon.
- The **Chapel repair** fund was created by a donation received to help meet the cost of keeping Meadow Way Chapel in a good state of repair.
- The **Employee loan** fund was a fund that the charity inherited when Meadow Way Chapel granted the cash it held to the charity. The fund was created to help provide housing to employees by way of the provision of loans to employees.
- The **Audio visual equipment** fund and the **Baptismal tank** fund were also inherited from Meadow Way Chapel and were created to help fund the purchase of these items.

14 Operating lease commitments

The charity has an operating lease for a building that it uses as a community hub. The lease for this property fell due for renewal at the year end but a new lease wasn't agreed until after the year end. The charity's contractual obligation for rent payable under the previous lease is set out below:

	2024 £	2023 £
Payments falling due:		
Within one year	<u>6,900</u>	<u>-</u>

During the year the charity was charged £6,900 (2023: £6,600) for its operating lease.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

15 Transactions with related parties

During the year the charity received donations totalling £29,918 (2023: £55,023) from related parties (which includes trustees, other key management and anyone closely connected to them).

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment duties, no expenses (2023: £nil) were paid to (or for) the trustees.

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

16 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	264,237	46,272	310,509	343,367	625,707	969,074
Charitable activities	4	20,448	-	20,448	15,670	-	15,670
Investments		6,801	-	6,801	2,105	-	2,105
Total income and endowments		291,485	46,272	337,757	361,142	625,707	986,849
EXPENDITURE ON:							
Charitable activities:	5	348,004	63,814	411,819	318,374	71,339	389,713
Total Expenditure		348,004	63,814	411,819	318,374	71,339	389,713
Net income/(expenditure)		(56,519)	(17,542)	(74,061)	42,767	554,369	597,136
Transfers between funds	13	-	-	-	(3,000)	3,000	-
Net movement in funds		(56,519)	(17,542)	(74,061)	39,767	557,369	597,136
Reconciliation of funds:							
Total funds brought forward		224,082	654,965	879,047	184,315	97,596	281,911
Total funds carried forward	13	167,563	637,423	804,986	224,082	654,965	879,047

Accounts

Gateway Vineyard Christian Fellowship Norwich

Report and Accounts
Year ended 31 March 2023

Stewardship 
Active generosity

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

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2023

Trustees	Judy Day Craig Deal Angela Greaves Charles Greeney (appointed March 2023) Alan Lusher (appointed September 2023) Andrew Wiltshire Nicola Adlam (resigned June 2023) Paul Hamilton (appointed December 2022 and resigned September 2023) Matthew Mallet (appointed December 2022 and resigned September 2023)
Key staff	Craig Deal Hannah Deal Marc Lillystone
Governing Document	Memorandum and Articles of Association dated 23 February 2010, amended by a special resolution on 7 March 2017.
Company Registration Number	07165537
Charity Registration Number	1135206
Registered Office & principal address	Gateway Vineyard Norwich Trowse Sports Hall The Street, Trowse Norwich NR14 8SP
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

Contents	Page
Company Information	1
Trustees' Annual Report	2-8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Cashflow Statement	12
Notes to the Accounts	13-18
Detailed Statement of Financial Activities with Comparatives	19

Gateway Vineyard Christian Fellowship Norwich Trustees (and Directors) Report for the Year Ended 31st March 2023

The trustees present their report and accounts for the year ended 31st March 2023

The Board of Trustees are satisfied with the performance of the charity during the year and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

Gateway Vineyard Christian Fellowship (GVCF) is a Charitable Limited Company. The governing document of the charity is made up of the Articles of Association and Memorandum of Association and in its affiliation to the Association of Vineyard Churches UKI (UK and Ireland).

Membership of a wider network

Gateway Vineyard Christian Fellowship is a Christian Church. It is a member of the Association of Vineyard Churches (Vineyard Churches UK and Ireland) from whom it receives pastoral oversight and training. More locally it is part of Vineyard Churches UK: East Anglia area.

Relationships with other groups, charities and individuals

GVCF is a member of the Network Norwich group of local Christian Churches and organisations. GVCF is a part of the Fusion network which aims to support students during their university years. We are also part of the local New Wine Network. Locally we are part of Transforming Norwich. We have a partnership also with Hope into Action, Growbaby International and Kismatter.

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document is:

- The advancement of the Christian faith including missionary activities in the UK and overseas and also including but not limited to the planting of new churches and organisation of new congregations.
- The relief of the poor and needy.
- The relief of the sick and elderly.
- To promote and fulfil other such charitable objects beneficial to the community as the trustees may decide from time to time.

The charity's aims including the change or differences it seeks to make through its activities are as follows:

The aim of Gateway Vineyard Christian Fellowship is to extend the Kingdom of God by inviting people into a relationship with Jesus Christ through its activities.

We aim through our Sunday meetings, mid-week small groups, training events and other activities to bring adults, young people and children into a greater spiritual, intellectual and moral awareness and to advance the practical application of Christianity.

We seek both to mobilise the people of God and to express the love of God to those within and outside our congregation through all of our church activities.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2023 continued

We seek to express the love of God especially through our food and clothing provision by relieving poverty and hardship to those accessing Growkids through self-access and those referred to us by professional organisations. Other charitable help may also be offered more directly where a need is ascertained and the resources are available.

We expect to see people's lives changed for the better as they experience God's help in their daily lives and the companionship and practical help of others in our supportive groups and gatherings.

We expect people to be better equipped in life skills through our training and education; to see marriages and parenting skills strengthened amongst all those who we encounter both within and outside the church community.

We expect beneficial change in the lives of those both within and outside our congregation who receive practical or monetary help or gifts of food and clothing, and in the lives of those who receive help from gifts made to overseas aid and overseas mission.

Summary of main activities of the charity in relation to its objects

The main activities that have been organised this year to further the objects of the charity have been focussed on the gathering and empowering of people coming to the church in person or online and through spiritual nurture, encouraging connection and community, education and training to enable us to live out the Christian life both for their benefit and the wider public benefit of others in Norwich, Beccles, the UK and overseas. We have continued to support people and maintain activities online as well as through in person gatherings.

Regular leaders' meetings, the new monthly Vineyard Leadership Essentials training, Leadership college, worship team development and Gateway Journey Courses for those new to the church and for leaders were also scheduled throughout the year to enable our leaders to become more skilled in pastoral care and oversight; to be equipped in leadership and to be better informed about the life of the church. Our training opportunities are one of the ways by which we seek to fulfil our educational objectives as a church. Daily Fuel provided a regular devotional time and connection point on week days during key times of the church calendar e.g., lent and Christmas.

i. Sunday Mornings

In September 2022 we launched a new site 'Gateway at the Chapel'. The existing congregation was named 'Gateway Central'. In January 2023 Gateway Beccles relaunched a monthly morning and a monthly evening service. In 2022/2023 the Sunday teams have been created around these sites to support both the Sunday stream (Gateway Online) and the Sunday teams needed to grow Gateway Central and launch Sunday services at the Chapel and in Beccles. Teams included worship, production, Planet Kids, welcome, hospitality and youth. These teams enable GVCF to connect together in person and online in such a way that those who are in the church and especially our visitors from the wider community find the experience beneficial.

ii. Children & Family Events

Our children's programme for 0-11s is called Planet Kids. Planet Kids runs at Norwich High School for Girls school, (Gateway Central), each Sunday. Planet Kids started at Gateway at the Chapel each week from September 2022. Planet Kids started monthly in Beccles from January 2023. All in person services happen for families and the wider community on a weekly basis as well as family events at Halloween, Christmas and Easter.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2023 continued

iii. Compassion

At Christmas we partnered with the Project 'Love Christmas'. We provided 217 bags of kindness (food, toiletries, Christmas goodies and toys) for individuals and families identified by Growkids. Gateway nominated people and so did English Plus who work with refugees. We provided new toys so refugee families could receive a toy to give to their children at Christmas. Through our Light Up Christmas Projects we were able to distribute over 4000 pounds worth of food, clothes, vouchers and toys. We provided free clothing and equipment to 291 families (with children 0-12yrs) through our Growkids project. Food was then provided to these families when needed in crisis with support given to access longer term support. We supported 3 men through our Hope into Action House. We continued support for Kids Matter parents who had participated in our Kidsmatter courses and also ran 2 new courses.

iv. Life Groups

Life groups are small relational groups that during this period met either via zoom on a weekly basis or in person. Our Life Groups provide one of the key structures of the church which enable pastoral care to be delegated to Life Group Leaders. Life groups have been a primary place for connection and community during the pandemic. In the Spring term 2023 there were over 20 such groups. New equip groups and one-off sessions started in this period. Groups are categorised as community groups, life stage groups, activity groups or courses.

v. The Place Drop-In Centre

At the Place drop-in centre, we welcome people of all ages to a range of activities which promote connection, community, reducing isolation, gaining skills and life groups. The use of the Place has been increasing since the Pandemic. We were able to run the Baby café to support new parents, run connection groups in the garden and some other one-off events. The venue is been used for pastoral meetings, community lunches and community building.

vii. Community Events

Our Lent Project (previously called 1000 hours/ 1000 Acts) involved various community focused projects during lent. People in the church gave time in projects and acts of kindness to the local community. Many people engaged in a wide range of acts of kindness during lent. We had 2 connect weekends with multiple opportunities to meet people and build community around different activities.

viii. Beccles Site

A weekly life group has continued through the year meeting in homes. Bags of kindness were given to local identified families as part of Light Up Christmas. People in the Beccles Community have participated with Gateway Vineyard Online and supported Gateway Central at Sundays at the school and launched a monthly morning and monthly evening service since January 2023.

Summary of the achievements of the charity during the year

During this year Gateway Vineyard has actively become a multi-site church meeting in 3 Sunday locations. Gateway at the Chapel launched in September and now has 75 adults and 25 children in regular attendance. Gateway Central now has an average of 125 adults and 60 under 18s on a Sunday. Gateway Beccles has an average of 25 attending. Online viewing has continued alongside in person services. Online average viewing of a Sunday service is 80-120. The number of children engaging in Planet Kids has increased as well as the team of volunteers who make it happen. The youth ministry has also increased. Life group engagement has continued to be an important part of church life. We have supported more people in the local community through Growkids and Light Up Christmas. Continuing online has helped more people regularly access services. The launch of Leadership Essentials and participation in Vineyard Leadership College has been really successful.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2023 continued

The Charity's grant making policies

GVCF has a general policy agreed by the trustees that 10% of the church's income should be expended on our support for Compassion Ministries, Church planting, Overseas Mission and other mission work outside the immediate benefit of the church including a 5% gift to Vineyard Churches UK and Ireland each year.

Food, clothing and equipment is donated from the congregation to Trowse offices collection point and stored ready to be given away.

The contribution of volunteers

Volunteers serve in all areas of the church's life. GVCF depends on its volunteers for its work and ministry and in this reporting year over 137 individual volunteers were working on teams on Sundays, mid week compassion ministries, small groups and in other ways.

Employment of disabled persons

GVCF is committed to helping the employment of disabled people. We have no such staff employed at present.

Financial Review

After much discussion, in April 2022 Meadow Way Chapel (whose Charity Commission registered name and number are Hellesdon Christian Fellowship 1144925) decided to transfer its assets and activities to GVCF. These assets comprised cash and a property with an aggregate value of £598,000 and they are included in this year's income. Once this exceptional income is excluded, the accounts show that the charity's income has increased by £77,000 to £389,000. This increase in income was largely due to the additional income that was received from the members of Meadow Way Chapel in the period since April 2022 and to the additional grant and donation income we received this year to support our compassion projects.

Expenditure this year increased by £114,000 to £390,000. There were several reasons for this. This year's expenditure includes nearly a full year of expenditure (including property depreciation) for Meadow Way Chapel. Staff costs have increased due to changes to the staff team over the past two years and modest increases in rates of pay. Following the easing of pandemic restrictions in the previous year, we were able run a full calendar of in person activities and there were significant increases in most of our ministry related expenses (including venue hire for our Sunday meetings). The funding we received this year also allowed us to spend more on our compassion projects.

As a result the deficit for the year before the large exceptional item was £1,000 (2022: a surplus of £36,000). The exceptional income converts this into a surplus of £597,000 and net assets have increased by this amount to £879,000. Net assets comprise of fixed assets (principally the Meadow Way Chapel property) of £493,000, cash of £355,000 (of which £205,000 is unrestricted) and other net current assets of £31,000.

Policy on reserves

The trustees have agreed to maintain a reserve (defined as being unrestricted net current assets) of no less than £80,000, which equates to about 3 month's worth of budgeted expenditure for the coming year. These reserves would help ensure that the charity could continue to operate smoothly should income fall, or expenditure increase, unexpectedly.

At the year-end the church held a reserve of £220,000. Whilst the trustees are mindful that the charity's income could be affected adversely by recent increases in the cost of living, the key reason for holding high reserves is for the future strategic development of the charity. A "Building Fund" bank account is maintained which holds £223,000 (£71,000 of which is restricted) for this purpose.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2023 continued

Principle Funding Sources and how expenditure in the year under review has supported the key objectives of the charity

The church relies upon the gifts of those who attend for its income. We have continued to maintain our infrastructure to administer, develop and facilitate the key objectives outlined above during this year. There has been increased investment in compassion.

Gateway Vineyard, Norwich is grateful to all those providing grant income to help the charity meet its objectives including:

- Norfolk Community Foundation
- Norwich Freeman's Charity
- Hawthorne Meadow Trust
- Church Revitalisation Trust
- Broadland District Council
- Hellesdon Friendship Club

The investment policy and objectives, including the extent (if any) to which some environmental or ethical considerations are taken into account.

The trustees seek to invest funds into savings accounts which are secure, easily accessible and give a good rate of interest whilst not compromising our Christian Faith. The trustees are advised on this by our Finance Manager.

Key risks and uncertainties

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

Plans for Future Periods

As a Christian Church the aim of Gateway Vineyard Christian Fellowship is to extend the Kingdom of God by inviting people into a relationship with Jesus Christ through its activities. We are hoping to grow the Vineyard communities in the 3 locations.

We want to increase leadership training and development and grow teams to enable us to effectively operate as a multi- site church and take our plans forward.

We want to increase the number of leaders and groups. This means we must train more life group leaders and release new groups, particularly those in person.

We want to develop our youth ministries and appoint a youth pastor to lead this area.

We want to continue to increase our impact and make a difference through the development of our compassion projects. Specifically, we want to increase our Growkids provision and will start at least one more location.

We will continue to look at future venue possibilities for Gateway Central and compassion to help facilitate growth and resource these plans well.

We want to continue to develop new and innovative ways of engaging with people who have questions about life and spirituality.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2023 continued

Description of trustee's activity in 2022/23

The trustees have overall responsibility for the governance of the charity, for ensuring that the charity complies with all relevant regulations and for setting policy. Responsibility for the day to day operation of the charity has been delegated to a management team lead by Craig and Hannah Deal. The trustees met 5 times during this reporting year. On each occasion the finances of the charity were reviewed and discussed as well as other GVCF business. One of these meetings was a governance review; throughout the year the trustees have sought to review and revise policies.

Since the previous year end 4 trustees have been appointed and 3 trustees have resigned; there are currently 5 serving trustees. New trustees are recruited and appointed by the existing trustees, by a majority vote. New trustees receive an induction and all trustees undertake training to help them with their roles.

A salary review was conducted by Trustees to consider the salaries of key management personnel and other staff. Benchmarking with other, similar-sized Vineyard and other church organisations was undertaken, together with consideration of the wider remuneration and benefits available to staff.

A cost-of-living increase to staffing salaries was then conducted separately in 2023 in response to the continued rise in the cost of living.

Statement of public benefit

The trustees have taken due note of the Charity Commission's guidance on public benefit, and in particular their guidance on 'Public Benefit and the Advancement of religion'.

The trustees are satisfied that in the reporting of its activities in this Annual Report, GVCF, in its moral, ethical and spiritual teaching and also in its events and activities and as a Christian Church, together with its doctrines and beliefs, provides a real and substantial benefit to the whole local community.

In addition to this, all the meetings and events at GVCF are open to any and all members of the public regardless of race, wealth, gender, age, sexual orientation, disability or religious or denominational affiliation.

All ministries of the church, as described above, are designed to be of benefit to the whole community and no exceptions are made in the provision of the church's services to members of the general public - only providing that the legal obligations of the church are fully met and there is no risk of breaching the GVCF risk assessments, child protection or other policies designed to specifically protect the congregation and those it serves, from harm. The assessment of whether this is the case lies with the Senior Pastor or in his absence the next most senior member of the pastoral staff.

Statement as to disclosure of information to the independent examiner

The trustees state that in so far as each of the trustees are aware at the time this report was approved:

- There is no relevant financial information of which the examiner is unaware, and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and establish that the examiner is aware of that information.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2023 continued

Statement of trustees' responsibilities

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:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are responsible and prudent
- State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
- 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.

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:

Andrew Wiltshire

.....
Andrew Wiltshire, Trustee.

Date: 15 December 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH
('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 10 to 19 following, which have been prepared on the basis of the accounting policies set out on pages 13 and 14.

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

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

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

Ajay Rajani

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

Date: 15 December 2023

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

**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	343,367	625,707	969,074	305,331
Charitable activities	4	15,670	-	15,670	6,533
Investments		2,105	-	2,105	180
Total income and endowments		361,142	625,707	986,849	312,045
EXPENDITURE ON:					
Charitable activities	5	318,374	71,339	389,713	275,869
Total expenditure		318,374	71,339	389,713	275,869
Net income/(expenditure)		42,767	554,369	597,136	36,176
Transfers between funds	13	(3,000)	3,000	-	-
Net movement in funds		39,767	557,369	597,136	36,176
Reconciliation of funds:					
Total funds brought forward		184,315	97,596	281,911	245,735
Total funds carried forward	13	224,082	654,965	879,047	281,911

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.

On 29th April 2022 Meadow Way Chapel (whose charity registered name is Hellesdon Christian Fellowship with charity registration number 1144925) transferred its activities and assets to the charity. The gift of these assets is included in this year's income and comprise cash and a property with an aggregate value of just under £598,000 (see note 3 'Donations and legacies' for further information).

The notes on pages 13 to 19 form part of these accounts.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted General Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted General Funds £	Restricted Funds £	Total Funds 2022 £
FIXED ASSETS							
Tangible assets	7	3,772	489,000	492,772	5,630	-	5,630
CURRENT ASSETS							
Stock	8	-	15,740	15,740	-	20,003	20,003
Debtors	9	32,811	-	32,811	12,167	-	12,167
Cash at bank and in hand	10	205,085	150,225	355,310	179,270	77,594	256,864
		237,896	165,965	403,861	191,437	97,596	289,034
CREDITORS: Amounts falling due within one year	11	17,586	-	17,586	12,752	-	12,752
Net current assets / (liabilities)		220,310	165,965	386,275	178,685	97,596	276,281
TOTAL NET ASSETS		224,082	654,965	879,047	184,315	97,596	281,911
FUND BALANCES	13						
Unrestricted Funds		224,082	-	224,082	184,315	-	184,315
Restricted Funds		-	654,965	654,965	-	97,596	97,596
		224,082	654,965	879,047	184,315	97,596	281,911

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

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

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

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

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

Andrew Wiltshire

Andrew Wiltshire

Date: 15 December 2023

Company number: 07165537

Charity number: 1135206

The notes on pages 13 to 19 form part of these accounts.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH
FOR THE YEAR ENDED 31 MARCH 2023
CASH FLOW STATEMENT

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	a	<u>98,446</u>	<u>23,574</u>
Cash flows from investing activities:			
Purchase of property, plant and equipment		<u>-</u>	<u>(3,066)</u>
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(3,066)</u>
Change in cash and equivalents in the reporting period		<u>98,446</u>	<u>20,508</u>
Cash and equivalents at the beginning of the year	b	<u>256,864</u>	<u>236,356</u>
Cash and cash equivalents at the end of the year	b	<u>355,310</u>	<u>256,864</u>

An 'Analysis of changes in net debt' has not been presented because the charity does not have any borrowings.

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	597,136	36,176
Adjustments for:		
Donated property	(495,000)	-
Depreciation charges and provisions for impairment	7,858	2,773
(Increase)/decrease in stocks	4,263	(20,003)
(Increase)/decrease in debtors	(20,644)	(2,800)
Increase/(decrease) in creditors	4,834	7,427
Net cash provided by (used in) operating activities	<u>98,446</u>	<u>23,574</u>

Note b: Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank with immediate access	355,310	256,864
Total cash and cash equivalents	<u>355,310</u>	<u>256,864</u>

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

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 assets, facilities, services and goods:
 - a) 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 items are distributed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any items that have not been distributed are recognised as stock.
 - b) Fixed assets and other goods and services donated for the charity's own use are recognised as income when receivable at their value to the charity. When appropriate assets that have not been consumed by the balance sheet date are capitalised and / or valued 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.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. For the most part it comprises income from events and conferences and the letting of facilities including a sports hall.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

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.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the [charity/church] is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

2 Accounting Policies continued

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 the following rates of depreciation are charged:

Freehold property	Over 50 years
Equipment	33% on a reducing balance basis

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

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) 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	256,355	194,796
Gift aid recoverable	40,474	34,286
Government grants:		
Business and other COVID support grants	-	20,000
County council grant to support the charity's work with young families	500	2,500
Other grants	46,965	9,000
Donations in kind	26,845	44,750
	371,139	305,331
Donations from Meadow Way Chapel (Hellesdon Christian Fellowship)		
Donations of cash and similar	102,935	-
Donated property	495,000	-
	597,935	-
Total income from donations and legacies	969,074	305,331

Donations in kind comprises:

- (a) a property donated by Meadow Way Chapel, which was valued professionally at £495,000.
- (b) donations of clothing, toys and other items with an estimated value of £26,845 (2022: £34,100) given for the charity's Growkids project. These items were given away free of charge to help those with babies and with children up to the age of 12.
- (c) in the previous year a grant of £10,000 (2023: £nil) given in the form of e-vouchers; these e-vouchers were given to those in need.
- (d) in the previous year the charity received donations of items with an estimated value of £650 (2023: £nil) for Christmas hampers. Again these hampers were given away free of charge to those in need.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

4 Income from charitable activities

	2023	2022
	£	£
Activities and events	4,200	3,159
Letting of facilities to benefit the local community	11,470	3,375
	<u>15,670</u>	<u>6,533</u>

5 Charitable expenditure

	2023	2022
	£	£
a Costs incurred directly on specific activities		
Employment costs	178,117	150,351
Evangelism and community projects	18,108	9,356
Catering	12,366	4,449
Training and development, including conferences	15,860	9,220
Other ministry expenses	2,896	2,940
Youth and children	5,534	3,706
Communications, including website and promotional material	9,999	5,931
Rent and rates	27,355	9,664
Other property costs	21,576	8,880
Equipment - small purchases	4,957	4,836
Compassion ministry:		
Money spent on helping those facing hardship	12,169	5,745
Distribution of donated items (see note 3)	26,845	29,010
Gifts and grants payable (note 5c)	21,130	14,960
	<u>356,912</u>	<u>259,047</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	3,804	2,376
Other legal and professional fees	6,240	-
	<u>10,044</u>	<u>2,376</u>
Office costs	4,883	3,673
Licences	1,798	1,162
Depreciation of tangible fixed assets	7,858	2,773
Other professional fees	3,048	4,693
Insurance	5,170	2,145
	<u>32,801</u>	<u>16,822</u>
Total expenditure	<u>389,713</u>	<u>275,869</u>

In addition to the fee payable for preparing and examining the accounts, the charity paid £1,355 (2022: £1,298) to Stewardship for payroll bureau and consultancy services.

c Grants payable

	Institutions	Individuals	2023
	£	£	£
Grants for mission	<u>16,240</u>	<u>4,890</u>	<u>21,130</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2022
	£	£	£
Grants for mission	<u>12,680</u>	<u>2,280</u>	<u>14,960</u>

The charity's principal grants to institutions comprised:

	2023	2022
	£	£
Vineyard Churches UK	14,100	11,000
Overseas Missionary Fellowship	1,140	1,140
Grants to institutions for less than £1,000 each	1,000	540
	<u>16,240</u>	<u>12,680</u>

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

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

	2023 £	2022 £
Gross wages and salaries	159,758	135,482
Social security	6,120	5,035
Pension costs	9,452	6,809
Other employment benefits	2,788	3,025
	<u>178,117</u>	<u>150,351</u>

The average monthly number of employees, including both full time and part time employees, during the year was 11 (2022: 9.8). 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 key staff named on page 1 'Company Information'. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2023 £
Trustees:			
Craig Deal	44,914	3,144	48,058
Key management connected to trustees:			
Hannah Deal	23,952	1,677	25,629
Other members of key management			33,301
			<u>106,988</u>

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2022 £
Trustees:			
Craig Deal	42,775	2,994	45,769
Key management connected to trustees:			
Hannah Deal	22,507	1,576	24,083
			<u>69,852</u>

Craig and Hannah Deal 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.

7 Tangible fixed assets

	Freehold property £	Fixtures, fittings and equipment £	Total 2023 £
Cost			
At 1 April 2022	-	49,309	49,309
Additions	495,000	-	495,000
At 31 March 2023	<u>495,000</u>	<u>49,309</u>	<u>544,309</u>
Accumulated depreciation			
At 1 April 2022	-	43,679	43,679
Charge for the year	6,000	1,858	7,858
At 31 March 2023	<u>6,000</u>	<u>45,537</u>	<u>51,537</u>
Net book value			
At 31 March 2023	<u>489,000</u>	<u>3,772</u>	<u>492,772</u>
At 31 March 2022	<u>-</u>	<u>5,630</u>	<u>5,630</u>

Freehold property comprises Meadow Way Chapel, which was donated to the charity when Hellesdon Christian Fellowship (charity number 1144925) donated its assets and activities to the charity. A professional valuation was undertaken to determine the property's fair value and this was assessed to be £495,000.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

8 Stock

	2023	2022
	£	£
Donated clothing, toys and other items held for distribution to beneficiaries	15,740	15,740
Food vouchers held for distribution to beneficiaries	-	4,263
	<u>15,740</u>	<u>20,003</u>

9 Debtors

	2023	2022
	£	£
Tax recoverable	21,200	8,111
Other debtors	2,625	1,339
Prepayments and accrued income	8,986	2,717
	<u>32,811</u>	<u>12,167</u>

10 Cash at Bank and in Hand

	2023	2022
	£	£
Cash at bank with immediate access	<u>355,310</u>	<u>256,864</u>

11 Creditors: liabilities falling due within one year

	2023	2022
	£	£
Other creditors	11,656	8,036
Accruals	3,780	3,916
Grant obligations	2,150	800
	<u>17,586</u>	<u>12,752</u>

12 Pension commitments

During the year employer's pension contributions totalling £9,452 (2022: £6,809) were payable to defined contribution personal pension schemes. At the year end pension contributions totalling £2,196 (2022: £938) were owed.

13 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 £	Closing balance 2023 £
<i>Restricted Funds</i>					
Building fund	70,837	-	-	-	70,837
Compassion fund	9,701	33,012	(25,775)	-	16,938
Grow kids fund	17,058	36,845	(28,163)	-	25,740
Older peoples fund	-	27,504	(8,989)	3,000	21,515
Other small funds	-	1,961	(1,961)	-	-
<u>In respect of Meadow Way Chapel</u>					
Chapel property fund	-	495,000	(6,000)	-	489,000
Chapel repair fund	-	10,000	-	-	10,000
Employee loan fund	-	20,000	-	-	20,000
Audio visual equipment fund	-	450	(450)	-	-
Baptismal tank fund	-	935	-	-	935
	<u>97,596</u>	<u>625,707</u>	<u>(71,339)</u>	<u>3,000</u>	<u>654,965</u>
<i>Unrestricted Funds</i>	184,315	361,142	(318,374)	(3,000)	224,082
<i>Aggregate of funds</i>	<u>281,911</u>	<u>986,849</u>	<u>(389,713)</u>	<u>-</u>	<u>879,047</u>

During the year the charity transferred £3,000 from unrestricted funds to the Older Peoples fund to top up the amount set aside for this project.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

13 Funds continued

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 £	Closing balance 2022 £
<i>Restricted Funds</i>					
Building fund	70,823	14	-	-	70,837
Compassion	2,987	21,925	(18,913)	3,702	9,701
Grow kids	-	36,600	(19,542)	-	17,058
The Place	-	413	(413)	-	-
Overseas mission	-	660	(760)	100	-
Church Worker fund	-	1,250	(1,250)	-	-
	<u>73,810</u>	<u>60,862</u>	<u>(40,878)</u>	<u>3,802</u>	<u>97,596</u>
<i>Unrestricted Funds</i>	171,925	251,183	(234,991)	(3,802)	184,315
<i>Aggregate of funds</i>	<u>245,735</u>	<u>312,045</u>	<u>(275,869)</u>	<u>-</u>	<u>281,911</u>

In the previous year the charity transferred £3,802 from unrestricted funds to restricted funds so that no restricted funds were in deficit at the year-end.

The charity's restricted funds comprise:

- The **Building fund** was created from donations received for the future purchase, development or refurbishment of buildings owned or used by the church.
- The **Compassion** fund was created from grants and donations received to support a variety of projects that aim to help those facing hardship.
- The **Grow kids** fund was created from donations of money and donations of clothing, toys and other items received specifically to support the charity's work with families with babies and young children
- The **The Place** fund was created from donations received to help support ministry in the community from a small shopfront.
- The **Overseas Mission** fund was created from donations to help support overseas mission.
- The **Church Worker** fund was created from donations received to help fund the employment of a youth worker.
- The **Older Peoples** fund was created from grants received to help support the charity's work with older people.

The charity now also has some funds that are closely associated with Meadow Way Chapel, which are:

- The **Chapel property** fund which represents the carrying value of the Meadow Way Chapel. This building was given to help continue to provide a Christian place of worship and outreach to the community in Hellesdon.
- The **Chapel repair** fund was created by a donation received to help meet the cost of keeping Meadow Way Chapel in a good state of repair.
- The **Employee loan** fund was a fund that the charity inherited when Meadow Way Chapel granted the cash it held to the charity. The fund was created to help provide housing to employees by way of the provision of loans to employees.
- The **Audio visual equipment** fund and the **Baptismal tank** fund were also inherited from Meadow Way Chapel and were created to help fund the purchase of these items.

14 Operating lease commitments

The charity has an operating lease for a building that it uses as a community hub. The lease for this property fell due for renewal at the year end but a new lease wasn't agreed until after the year end. The charity's contractual obligation for rent payable under the previous lease is set out below:

	2023 £	2022 £
Payments falling due:		
Within one year	-	6,600
Between one and five years	-	-
	<u>-</u>	<u>6,600</u>

During the year the charity was charged £6,600 (2022: £6,600) for its operating lease.

15 Transactions with related parties

During the year the charity received donations totalling £55,023 (2022: £35,329) from related parties (which includes trustees, other key management and anyone closely connected to them).

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment duties, no expenses (2022: £nil) were paid to (or for) the trustees.

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

16 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	343,367	625,707	969,074	244,483	60,848	305,331
Charitable activities	4	15,670	-	15,670	6,533	-	6,533
Investments		2,105	-	2,105	166	14	180
Total income and endowments		361,142	625,707	986,849	251,183	60,862	312,045
EXPENDITURE ON:							
Charitable activities:	5	318,374	71,339	389,713	234,991	40,878	275,869
Total Expenditure		318,374	71,339	389,713	234,991	40,878	275,869
Net income/(expenditure)		42,767	554,369	597,136	16,192	19,984	36,176
Transfers between funds	13	(3,000)	3,000	-	(3,802)	3,802	-
Net movement in funds		39,767	557,369	597,136	12,390	23,786	36,176
Reconciliation of funds:							
Total funds brought forward		184,315	97,596	281,911	171,925	73,810	245,735
Total funds carried forward	13	224,082	654,965	879,047	184,315	97,596	281,911

Accounts

Gateway Vineyard Christian Fellowship Norwich

Report and Accounts
Year ended 31 March 2022

Stewardship 
Active generosity

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

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Paul Cracknell (resigned 31 March 2022) Judy Day Angela Greaves Nicola Adlam Craig Deal Andrew Wiltshire
Governing Document	Memorandum and Articles of Association dated 23 February 2010, amended by a special resolution on 7 March 2017.
Company Registration Number	07165537
Charity Registration Number	1135206
Registered Office & principal address	Gateway Vineyard Norwich Trowse Sports Hall The Street, Trowse Norwich NR14 8SP
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

Contents	Page
Company Information	1
Trustees' Annual Report	2-8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12-17
Detailed Statement of Financial Activities with Comparatives	18

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2022

The trustees present their report and accounts for the year ended 31st March 2022

The Board of Trustees are satisfied with the performance of the charity during the year and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

Gateway Vineyard Christian Fellowship (GVCF) is a Charitable Limited Company. The governing document of the charity is made up of the Articles of Association and Memorandum of Association and in its affiliation to the Association of Vineyard Churches UKI (UK and Ireland).

Membership of a wider network

Gateway Vineyard Christian Fellowship is a Christian Church. It is a member of the Association of Vineyard Churches (Vineyard Churches UK and Ireland) from whom it receives pastoral oversight and training. More locally it is part of Vineyard Churches UK: East Anglia area.

Relationships with other groups, charities and individuals

GVCF is a member of the Network Norwich group of local Christian Churches and organisations. GVCF is a part of the Fusion network which aims to support students during their university years. We are also part of the local New Wine Network. Locally we are part of Transforming Norwich. We have a partnership also with Hope into Action and Kidsmatter.

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document is:

- The advancement of the Christian faith including missionary activities in the UK and overseas and also including but not limited to the planting of new churches and organisation of new congregations.
- The relief of the poor and needy.
- The relief of the sick and elderly.
- To promote and fulfil other such charitable objects beneficial to the community as the trustees may decide from time to time.

The charity's aims including the change or differences it seeks to make through its activities are as follows:

The aim of Gateway Vineyard Christian Fellowship is to extend the Kingdom of God by inviting people into a relationship with Jesus Christ through its activities.

We aim through our Sunday meetings, mid-week small groups, training events and other activities to bring adults, young people and children into a greater spiritual, intellectual and moral awareness and to advance the practical application of Christianity.

We seek both to mobilise the people of God and to express the love of God to those within and outside our congregation through all of our church activities.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2022 continued

We seek to express the love of God especially through our food and clothing provision by relieving poverty and hardship to those accessing Growkids through self access and those referred to us by professional organisations. Other charitable help may also be offered more directly where a need is ascertained and the resources are available.

We expect to see people's lives changed for the better as they experience God's help in their daily lives and the companionship and practical help of others in our supportive groups and gatherings.

We expect people to be better equipped in life skills through our training and education; to see marriages and parenting skills strengthened amongst all those who we encounter both within and outside the church fellowship.

We expect beneficial change in the lives of those both within and outside our congregation who receive practical or monetary help or gifts of food and clothing, and in the lives of those who receive help from gifts made to overseas aid and overseas mission.

Summary of main activities of the charity in relation to its objects

The main activities that have been organised this year to further the objects of the charity have been focussed on the gathering and empowering of people coming to the church in person or online and through spiritual nurture, encouraging connection and community, education and training to enable us to live out the Christian life both for their benefit and the wider public benefit of others in Norwich, Beccles, the UK and overseas. In response to covid we focused on continuing to support people and maintain activities online and through covid secure practice in person gatherings.

Regular leaders' meetings, Hub leaders training, worship team development and Gateway Journey Courses for those new to the church and for leaders were also scheduled throughout the year to enable our leaders to become more skilled in pastoral care and oversight; to be equipped in leadership and ways to connect during the pandemic; and to be better informed about the life of the church. Our training opportunities are one of the ways by which we seek to fulfil our educational objectives as a church. Daily Fuel provided a regular devotional time and connection point on week days.

i. Sunday Mornings

In 2021/2022 the Sunday teams have been created around the Sunday stream and the Sunday teams needed to relaunch Sunday services from September 2021 including worship, production, Planet Kids, welcome and youth. These teams enable GVCF to connect together in person and online in such a way that those who are in the church and especially our visitors from the wider community find the experience beneficial.

ii. Children & Family Events

Our children's' programme online was in the form of Planet Kids Goes Zoom until August 2021. June to August 2021 we started monthly in person family services. In September 2021 we regathered at Norwich High School for Girls school each Sunday and Planet Kids started again weekly in person. Monthly there was a family service.

iii. Compassion

At Christmas we provided hampers for individuals and families identified by Growkids, Gateway nominated people and Leeway. We ran a Christmas toy shop so families visiting Growkids could choose a toy to give to their children at Christmas. Through our Light Up Christmas Projects we were able to distribute over £15,000 worth of food, clothes, hampers, vouchers and toys. We provided free clothing and equipment to many families (with children 0-12yrs) through our Growkids project. Food was then provided to these families when needed in crisis with support given to access longer term support. We supported 3 men through our Hope into Action House. We continued support for Kids Matter parents who had participated in our Kidsmatter course.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2022 continued

iv. Life Groups

Life groups are small relational groups that during this period met either via zoom on a weekly basis or in person. Our Life Groups provide one of the key structures of the church which enable pastoral care to be delegated to Life Group Leaders. Life groups have been a primary place for connection and community during the pandemic. In the Spring term 2022 there were 21 such groups. New equip groups and one off sessions started in this period. Groups are categorised as community groups, life stage groups, activity groups or courses.

v. The Place Drop In Centre

At the Place drop in centre we welcome people of all ages to a range of activities which promote connection, community, reducing isolation, gaining skills and life groups. The use of the Place has been dramatically reduced during this period due to the Pandemic. We were able to run the Baby café to support new parents, run connection groups in the garden and some other one-off events. The venue is being used for pastoral meetings, community lunches and community building.

vii. Community Events

Our 1000 Hours project evolved into 1000 Acts. People in the church gave time in acts of kindness to the local community. Many people engaged in a wide range of acts of kindness during lent. We had 2 connect weekends with multiple opportunities to meet people and build community around different activities. We organised a church outside event with activities for all ages.

viii. Beccles Site

We have 2 life groups in the Beccles community. Hampers were given to local identified families as part of Light Up Christmas. People in the Beccles Community have participated with Gateway Vineyard Online and supported the relaunch of Sundays at the school.

Summary of the achievements of the charity during the year

GVCF numerical reach has been hard to measure in the year 2021/2022 as many activities have been online. Online viewing has continued alongside the relaunch of in person services. Online average viewing 80-120 and in person 150-175 people during this period. Children, youth, student and family connection times took place regularly. Life group engagement has continued to be an important part of church life. We have supported more people in the local community through Growkids and Light Up Christmas. Continuing online has helped more people regularly access services. After exploring the launch of a new site at Meadow Way Chapel we agreed to make plans for the launch of a new Gateway site in the Summer of 2022.

The Charity's grant making policies

GVCF has a general policy agreed by the trustees that 10% of the churches income should be expended on our support for Compassion Ministries, Church planting, Overseas Mission and other mission work outside the immediate benefit of the church including a 5% gift to Vineyard Churches UK and Ireland each year.

Food, clothing and equipment is donated from the congregation to Trowse offices collection point and stored ready to be given away.

The contribution of volunteers

Volunteers serve in all areas of the church's life. GVCF depends on its volunteers for its work and ministry and in this reporting year over 100 individual volunteers were working on teams on Sundays, mid week compassion ministries, small groups and in other ways.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2022 continued

Employment of disabled persons

GVCF is committed to helping the employment of disabled people. We have no such staff employed at present.

Financial Review

During the year income was £312,045 (2021: £380,765) and expenditure was £275,869 (2021: £219,241). As a result surplus for the year was £36,176 and net assets increased by £36,176 to £281,911. Net assets includes cash of £256,864, of which £179,270 is unrestricted.

In the previous year the charity received some particularly large donations (which also helped increase gift aid income) and the charity also received more in the way of grant income from the government to help mitigate the impact of the pandemic.

This year the charity received significant donations of e-vouchers, clothing, toys and other items for the charity's Compassion projects. Because these donations were significant this year, an estimate of the value of these donations has been included for the first time in these accounts. Over half of the donations received were distributed to beneficiaries during the year and this year's expenditure includes first time expenditure of just over £29,000 in respect of the items distributed.

There have been some changes to staffing over the past two years and some modest increases in rates of pay; as a result this year's expenditure on staff increased by just over £12,000. As pandemic restrictions eased, the charity could begin meeting in person again and expenditure in most other areas of church life have increased.

Policy on reserves

The trustees have agreed to maintain a reserve (defined as being unrestricted net current assets) of no less than £80,000, which equates to about 3 month's worth of budgeted expenditure for the coming year. These reserves would help ensure that the charity could continue to operate smoothly should income fall, or expenditure increase, unexpectedly.

At the year-end the church held a reserve of £178,685. Whilst the trustees are mindful that the charity's income could be affected adversely by recent increases in the cost of living and that some costs will be incurred to establish Meadow Way Chapel as a site, the key reason for holding high reserves is for the future strategic development of the charity. A "Building Fund" bank account is maintained which holds £177,048 (£70,837 of which is restricted) for this purpose.

Principle Funding Sources and how expenditure in the year under review has supported the key objectives of the charity

The church relies upon the gifts of those who attend for its income. Our expenditure during the year has been £275,869. We have continued to maintain our infrastructure to administer, develop and facilitate the key objectives outlined above during this year. There has been increased investment in compassion.

The investment policy and objectives, including the extent (if any) to which some environmental or ethical considerations are taken into account

The trustees seek to invest funds into savings accounts which are secure, easily accessible and give a good rate of interest whilst not compromising our Christian Faith. The trustees are advised on this by our Finance Manager.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2022 continued

Transactions and Financial position

The trustees are satisfied that the charities assets are available and adequate to fulfil its obligations. The financial statements follow this report.

Significant events since the year end

Following the adoption of Meadow Way Chapel as a new site, the trustees are pleased to announce that the Chapel has now formally completed the transfer of its net assets to the charity. There is some further information about this in the accounts in note 16 'Events since the year end'.

Plans for Future Periods

As a Christian Church the aim of Gateway Vineyard Christian Fellowship is to extend the Kingdom of God by inviting people into a relationship with Jesus Christ through its activities. We are hoping to establish and grow Vineyard communities in 2 locations in Norwich and relaunch in Beccles.

We want to increase leadership training and development and rebuild teams to enable us to effectively operate as a multi- site church and take our plans forward.

We want to increase the number of leaders and groups. This means we must train more life group leaders and release new groups that are online and in person. We want to invest in community building and courses that support people in specific areas of life ie bereavement, parenting and money management.

We want to continue to increase our impact and make a difference through the development of our compassion projects. Specifically we want to increase our Growkids provision to more than one location, with more drop in services available. As part of this we want to resource a staff post to oversee this development.

We will continue to look at future venue possibilities to help facilitate growth and resource these plans well.

We want to continue to develop new and innovative ways of engaging with people who have questions about life and spirituality.

Description of trustee's activity in 2021/22

The trustees met 5 times during this reporting year. On each occasion the finances of the charity were reviewed and discussed as well as other GVCF business. One of these meetings was a governance review.

The trustees have sought to review and revise policies. One trustee resigned at the year end and there are currently 5 serving trustees.

The trustees keep an updated Risk Log.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2022 continued

Statement of public benefit

The trustees have taken due note of the guidance on 'Public Benefit and the Advancement of religion' given by the Charity Commissioners in February 2008 and in subsequent legislation.

The trustees are satisfied that in the reporting of its activities in this Annual Report, GVCF, in its moral, ethical and spiritual teaching and also in its events and activities and as a Christian Church, together with its doctrines and beliefs, provides a real and substantial benefit to the whole local community.

In addition to this, all the meetings and events at GVCF are open to any and all members of the public regardless of race, wealth, gender, age, sexual orientation, disability or religious or denominational affiliation.

All ministries of the church, as described above, are designed to be of benefit to the whole community and no exceptions are made in the provision of the church's services to members of the general public - only providing that the legal obligations of the church are fully met and there is no risk of breaching the GVCF risk assessments, child protection or other policies designed to specifically protect the congregation and those it serves, from harm. The assessment of whether this is the case lies with the Senior Pastor or in his absence the next most senior member of the pastoral staff.

Statement as to disclosure of information to examiners

The trustees state that in so far as each of the trustees are aware at the time this report was approved:

- There is no relevant financial information of which the examiners are unaware, and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and establish that the examiners are aware of that information.

Statement of trustees' responsibilities

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:

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

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2022 continued

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.

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:

Andrew Witshire

Andrew Witshire, Trustee.

Date: 6 December 2022

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH
('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 10 to 18 following, which have been prepared on the basis of the accounting policies set out on pages 12 and 13.

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

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

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

Ajay Rajani

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

Date: 6 December 2022

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

**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	244,483	60,848	305,331	378,851
Charitable activities	4	3,159	-	3,159	1,838
Other trading activities		3,375	-	3,375	43
Investments		166	14	180	35
Total income and endowments		251,183	60,862	312,045	380,765
EXPENDITURE ON:					
Charitable activities	5	234,991	40,878	275,869	219,241
Total expenditure		234,991	40,878	275,869	219,241
Net income/(expenditure)		16,192	19,984	36,176	161,525
Transfers between funds	13	(3,802)	3,802	-	-
Net movement in funds		12,390	23,786	36,176	161,525
Reconciliation of funds:					
Total funds brought forward		171,925	73,810	245,735	84,210
Total funds carried forward	13	184,315	97,596	281,911	245,735

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 pages 12 to 18 form part of these accounts.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted General Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted General Funds £	Restricted Funds £	Total Funds 2021 £
FIXED ASSETS							
Tangible assets	7	5,630	-	5,630	5,337	-	5,337
CURRENT ASSETS							
Stock	8	-	20,003	20,003	-	-	-
Debtors	9	12,167	-	12,167	9,367	-	9,367
Cash at bank and in hand	10	179,270	77,594	256,864	162,546	73,810	236,356
		191,437	97,596	289,034	171,913	73,810	245,723
CREDITORS: Amounts falling due within one year	11	12,752	-	12,752	5,325	-	5,325
Net current assets / (liabilities)		178,685	97,596	276,281	166,588	73,810	240,398
TOTAL NET ASSETS		184,315	97,596	281,911	171,925	73,810	245,735
FUND BALANCES	13						
Unrestricted Funds		184,315	-	184,315	171,925	-	171,925
Restricted Funds		-	97,596	97,596	-	73,810	73,810
		184,315	97,596	281,911	171,925	73,810	245,735

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) acknowledge their responsibilities for:

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

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

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

Andrew Wiltshire

Andrew Wiltshire

Date 6 December 2022

Company number: 07165537

Charity number: 1135206

The notes on pages 12 to 18 form part of these accounts.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

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:

- 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) Items donated for distribution to beneficiaries. These items are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). When donated items are distributed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any items 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.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. For the most part it comprises income from events and conferences run by the charity.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of the sports hall.

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.

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.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

2 Accounting Policies continued

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 the following rates of depreciation are charged:

Equipment	33% on a reducing balance basis
-----------	---------------------------------

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

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) 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.

j) 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

	2022	2021
	£	£
Donations of cash and similar	203,796	263,232
Gift aid recoverable	34,286	50,601
Donations in kind	44,750	-
Government grants:		
Business and other COVID support grants	20,000	58,431
County council grant to support the charity's work with young families	2,500	-
Job Retention Scheme grants	-	6,587
	<u>305,331</u>	<u>378,851</u>

Donations in kind comprises:

- (a) donations of clothing, toys and other items with an estimated value of £34,100 given to the charity's Growkids initiative. These items were given away free of charge to help those with babies and with children up to the age of 12.
- (b) a grant for £10,000 given in the form of e-vouchers; these e-vouchers were given to those in need.
- (c) donations of items with an estimated value of £650 for Christmas hampers. Again these hampers were given away free of charge to those in need.

4 Income from charitable activities

	2022	2021
	£	£
Activities and events	<u>3,159</u>	<u>1,838</u>
	<u>3,159</u>	<u>1,838</u>

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable expenditure

	2022 £	2021 £
a Costs incurred directly on specific activities		
Employment costs	150,351	138,023
Evangelism and community projects	9,356	5,363
Catering	4,449	833
Events and conferences	9,220	2,473
Other ministry expenses	2,470	1,631
Youth and children	3,706	535
Worship	470	15
Communications	2,667	2,475
Rent and rates	9,664	684
Other property costs	8,880	9,991
Equipment - small purchases	4,836	5,546
Compassion ministry:		
Money spent on helping those facing hardship	5,745	17,868
Distribution of donated items (see note 3)	29,010	-
Gifts and grants payable (note 5c)	14,960	16,100
	<u>255,783</u>	<u>201,537</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	2,376	2,220
Office costs	3,673	6,049
Licences	1,162	749
Depreciation of tangible fixed assets	2,773	2,629
Other professional fees	7,957	4,290
Insurance	2,145	1,769
	<u>20,086</u>	<u>17,704</u>
Total expenditure	<u>275,869</u>	<u>219,241</u>

In addition to the fee payable for preparing and examining the accounts, the charity paid £1,298 (2021: £1,588) to Stewardship for payroll bureau and consultancy services.

c Grants payable

	Institutions £	Individuals £	2022 £
Grants for mission	<u>12,680</u>	<u>2,280</u>	<u>14,960</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2021 £
Grants for mission	<u>14,870</u>	<u>1,230</u>	<u>16,100</u>

The charity's principal grants to institutions comprised:

	2022 £	2021 £
Vineyard Churches UK	11,000	13,200
Overseas Missionary Fellowship	1,140	1,240
Grants to institutions for less than £1,000 each	540	430
	<u>12,680</u>	<u>14,870</u>

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

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

	2022 £	2021 £
Gross wages and salaries	135,482	123,435
Social security	5,035	3,876
Pension costs	6,809	7,859
Other employment benefits	3,025	2,853
	<u>150,351</u>	<u>138,023</u>

The average monthly number of employees, including both full time and part time employees, during the year was 9.8 (2021: 9.1). Most of the charity's activities are carried out by volunteers.

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

The charity's key management comprise the trustees and the wife of one of the trustees, who is named below. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2022 £
Trustees:			
Craig Deal	42,775	2,994	45,769
Key management connected to trustees:			
Hannah Deal	22,507	1,576	<u>24,083</u>
			<u>69,852</u>

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2021 £
Trustees:			
Craig Deal	41,937	2,936	44,872
Key management connected to trustees:			
Hannah Deal	20,128	1,409	<u>21,537</u>
			<u>66,409</u>

Craig and Hannah Deal 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.

7 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2022 £
Cost		
At 1 April 2021	46,243	46,243
Additions	3,066	3,066
At 31 March 2022	<u>49,309</u>	<u>49,309</u>
Accumulated depreciation		
At 1 April 2021	40,906	40,906
Charge for the year	2,773	2,773
At 31 March 2022	<u>43,679</u>	<u>43,679</u>
Net book value		
At 31 March 2022	<u>5,630</u>	<u>5,630</u>
At 31 March 2021	<u>5,337</u>	<u>5,337</u>

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

8 Stock

	2022	2021
	£	£
Donated clothing, toys and other items held for distribution to beneficiaries	15,740	-
Food vouchers held for distribution to beneficiaries	4,263	-
	<u>20,003</u>	<u>-</u>

9 Debtors

	2022	2021
	£	£
Tax recoverable	8,111	8,280
Other debtors	1,339	1,087
Prepayments and accrued income	2,717	-
	<u>12,167</u>	<u>9,367</u>

10 Cash at Bank and in Hand

	2022	2021
	£	£
Cash at bank with immediate access	<u>256,864</u>	<u>236,356</u>

11 Creditors: liabilities falling due within one year

	2022	2021
	£	£
Other creditors	8,036	1,505
Accruals	3,916	3,820
Grant obligations	800	-
	<u>12,752</u>	<u>5,325</u>

12 Pension commitments

During the year employer's pension contributions totalling £6,809 (2021: £7,859) were payable to defined contribution personal pension schemes. At the year end pension contributions totalling £938 (2021: £685) were owed.

13 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>					
Building fund	70,823	14	-	-	70,837
Compassion	2,987	21,925	(18,913)	3,702	9,701
Grow kids	-	36,600	(19,542)	-	17,058
The Place	-	413	(413)	-	-
Overseas mission	-	660	(760)	100	-
Church worker	-	1,250	(1,250)	-	-
	<u>73,810</u>	<u>60,862</u>	<u>(40,878)</u>	<u>3,802</u>	<u>97,596</u>
<i>Unrestricted Funds</i>	171,925	251,183	(234,991)	(3,802)	184,315
<i>Aggregate of funds</i>	<u>245,735</u>	<u>312,045</u>	<u>(275,869)</u>	<u>-</u>	<u>281,911</u>

The charity transferred £3,802 from unrestricted funds to restricted funds so that no restricted funds were in deficit at the year-end.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

13 Funds continued

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>					
Building fund	27,939	43,724	(840)	-	70,823
Compassion	-	20,028	(18,072)	1,032	2,987
Grow kids	-	16	(121)	105	-
The Place	-	1,526	(3,232)	1,706	-
Overseas mission	-	450	(1,045)	595	-
Church Worker fund	6,659	-	(6,659)	-	-
	<u>34,598</u>	<u>65,744</u>	<u>(29,970)</u>	<u>3,438</u>	<u>73,810</u>
<i>Unrestricted Funds</i>	49,612	315,022	(189,271)	(3,438)	171,925
<i>Aggregate of funds</i>	<u>84,210</u>	<u>380,766</u>	<u>(219,241)</u>	<u>-</u>	<u>245,735</u>

The charity's restricted funds comprise:

- The **Building fund** was created from donations received for the future purchase, development or refurbishment of buildings owned or used by the church.
- The **Compassion** fund was created from grants and donations received to help those in need. It includes a donation of of e-vouchers and items given for Christmas hampers; these were given to those in need.
- The **Grow kids** fund was created from donations of money and donations of clothing toys and other items received to help charity's work with families with babies and young children
- The **Place** fund was created from donations received to help support ministry in the community from a small shopfront.
- The **Overseas Mission** fund was created from donations to help support overseas mission.
- The **Church Worker** fund was created from donations received to help fund the employment of a youth worker

14 Operating lease commitments

The charity has an operating lease for a building that it uses as a community hub. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2022 £	2021 £
Payments falling due:		
Within one year	6,600	6,600
Between one and five years	-	6,600
	<u>6,600</u>	<u>13,200</u>

During the year the charity was charged £6,600 (2021: £3,300) for its operating lease. In the previous year the landlord waived their entitlement to rent for the period when the hub was closed due to Covid-19.

15 Transactions with related parties

During the year the charity received donations totalling £35,329 (2021: £71,466) from related parties (which includes trustees, other key management and anyone closely connected to them).

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment duties, no expenses (2021: £nil) were paid to (or for) the trustees.

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

16 Events since the year end

Since the year end Meadow Way Chapel (whose registered name is Hellesdon Christian Fellowship with charity number 1144925) has completed the transfer of its assets, liabilities and activities to the charity. The assets transferred included (a) a freehold building, which in the Chapel's accounts had a carrying value of £625,000, and (b) cash of just over £97,000, of which £21,385 is restricted as follows:

- The employee loan fund of £20,000 will be used by Gateway Vineyard, Norwich to support employee housing via loans to employees.
- The music and PA fund of £450 will be used by Gateway Vineyard, Norwich for music and/or PA equipment at the Meadow Way site.
- The baptism tank fund of approximately £935 will be used by Gateway Vineyard, Norwich for the purchase of a baptism tank.

One of the Chapel's employees has also joined the staff team.

17 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH
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	244,483	60,848	305,331	313,106	65,744	378,851
Charitable activities	4	3,159	-	3,159	1,838	-	1,838
Other trading activities		3,375	-	3,375	43	-	43
Investments		166	14	180	35	-	35
Total income and endowments		251,183	60,862	312,045	315,022	65,744	380,766
EXPENDITURE ON:							
Charitable activities:	5	234,991	40,878	275,869	189,271	29,970	219,241
Total Expenditure		234,991	40,878	275,869	189,271	29,970	219,241
Net income/(expenditure)		16,192	19,984	36,176	125,751	35,774	161,525
Transfers between funds	13	(3,802)	3,802	-	(3,438)	3,438	-
Net movement in funds		12,390	23,786	36,176	122,313	39,212	161,525
Reconciliation of funds:							
Total funds brought forward		171,925	73,810	245,735	49,612	34,598	84,210
Total funds carried forward	13	184,315	97,596	281,911	171,925	73,810	245,735

Accounts

Gateway Vineyard Christian Fellowship Norwich

Report and Accounts
Year ended 31 March 2021

Stewardship 
Active generosity

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

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

COMPANY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Paul Cracknell Judy Day (appointed 17 September 2020) Angela Greaves Nicola Adlam Craig Deal John Squires (resigned 9 June 2020) Andrew Wiltshire (appointed 18 June 2020)
Governing Document	Memorandum and Articles of Association dated 23 February 2010, amended by a special resolution on 7 March 2017.
Company Registration Number	07165537
Charity Registration Number	1135206
Registered Office & principal address	Gateway Vineyard Norwich Trowse Sports Hall The Street, Trowse Norwich NR14 8SP
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

Contents	Page
Company Information	1
Trustees' Annual Report	2-7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11-16
Detailed Statement of Financial Activities with Comparatives	17

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2021

The trustees present their report and accounts for the year ended 31st March 2021

The Board of Trustees are satisfied with the performance of the charity during the year and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

Gateway Vineyard Christian Fellowship (GVCF) is a Charitable Limited Company. The governing document of the charity is made up of the Articles of Association and Memorandum of Association and in its affiliation to the Association of Vineyard Churches UKI (UK and Ireland).

Membership of a wider network

Gateway Vineyard Christian Fellowship is a Christian Church. It is a member of the Association of Vineyard Churches (Vineyard Churches UK and Ireland) from whom it receives pastoral oversight and training. More locally it is part of Vineyard Churches UK: East Anglia area.

Relationships with other groups, charities and individuals

GVCF is a member of the Network Norwich group of local Christian Churches and organisations. GVCF is a part of the Fusion network which aims to support students during their university years. We are also part of the local New Wine Network. Locally we are part of Transforming Norwich. We have a partnership also with Hope into Action and Kidsmatter.

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document is:

- The advancement of the Christian faith including missionary activities in the UK and overseas and also including but not limited to the planting of new churches and organisation of new congregations.
- The relief of the poor and needy.
- The relief of the sick and elderly.
- To promote and fulfil other such charitable objects beneficial to the community as the trustees may decide from time to time.

The charity's aims including the change or differences it seeks to make through its activities are as follows:

The aim of Gateway Vineyard Christian Fellowship is to extend the Kingdom of God by inviting people into a relationship with Jesus Christ through its activities.

We aim through our Sunday meetings, mid-week small groups, training events and other activities to bring adults, young people and children into a greater spiritual, intellectual and moral awareness and to advance the practical application of Christianity.

We seek both to mobilise the people of God and to express the love of God to those within and outside our congregation through all of our church activities.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2021 continued

We seek to express the love of God especially through our food and clothing provision by relieving poverty and hardship through direct giving of food to those accessing Growkids, those referred to us by professional organisations and through "The Pantry". Other charitable help may also be offered more directly where a need is ascertained and the resources are available.

We expect to see people's lives changed for the better as they experience God's help in their daily lives and the companionship and practical help of others in our supportive groups and gatherings.

We expect people to be better equipped in life skills through our training and education; to see marriages and parenting skills strengthened amongst all those who we encounter both within and outside the church fellowship.

We expect beneficial change in the lives of those both within and outside our congregation who receive practical or monetary help or gifts of food and clothing, and in the lives of those who receive help from gifts made to overseas aid and overseas mission.

Summary of main activities of the charity in relation to its objects

The main activities that have been organised this year to further the objects of the charity have been focussed on the gathering and empowering of people coming to the church in person or online and through spiritual nurture, encouraging connection and community, education and training to enable us to live out the Christian life both for their benefit and the wider public benefit of others in Norwich, Beccles, the UK and overseas. In response to covid we focused on continuing to support people and maintain activities online and through covid secure practice.

Regular leaders' meetings, Hub leaders training, worship team development and Gateway Journey Courses for those new to the church leaders were also scheduled throughout the year to enable our leaders to become more skilled in pastoral care and oversight; to be equipped in leadership and ways to connect during the pandemic; and to be better informed about the life of the church. Our training opportunities are one of the ways by which we seek to fulfil our educational objectives as a church. Daily Fuel provided a regular devotional time and connection point on week days.

i. Sunday Mornings

In 2020/2021 the Sunday teams have been created around the Sunday stream, Planet Kids TV (later renamed Planet Kids Goes Zoom) and events. These teams enable GVCF to connect together online in such a way that those who are in the church and especially our visitors from the wider community find the experience beneficial. During this year services were online and face-to-face on occasions e.g., Christmas in person. There were 3 Christmas services in person and also online.

ii. Children & Family Events

Our children's' programme online took the form of 'Planet Kids TV' which was on YouTube each Sunday and included teaching, games, worship and connection through zoom groups for different ages. In January we changed Planet Kids TV to Planet Kids Goes Zoom and started a more interactive form of Planet Kids. We also did events at Halloween, Christmas and Easter.

iii. Compassion

At Christmas we provided 140 hampers for individuals and families identified by Growkids, the Pantry and Leeway. Hampers also went to NHS staff. We ran a Christmas toy shop so families visiting Growkids could choose a toy to give to their children at Christmas. We provided free clothing and equipment to 150 families (with children 0-12yrs) through our Growkids project. Food was then provided to these families and others self-referring as part of the Pantry Project until August 2020 when we paused the Pantry to review our next steps after the initial pandemic crisis. We supported 3 men through our Hope into Action House. We ran a Kids Matter parenting course online to support parents who are harder to reach.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2021 continued

iv. Life Groups

Life groups are small relational groups that during this period met predominantly via zoom on a weekly basis. Our Life Groups provide one of the key structures of the church which enable pastoral care to be delegated to a growing number of Life Group Leaders. Life groups have been a primary place for connection and community during the pandemic. By 31st March 2021 there were 25 such groups with over 300 people engaged. New groups started in this period such as 6 meet groups (groups of 6 outdoors groups), new sports groups such as Netball and Express groups (groups meeting online for an hour). Alpha online was well attended. Groups are categorised as community groups, life stage groups, activity groups or courses.

v. The Place Drop In Centre

At the Place drop in centre we welcome people of all ages to a range of activities which promote connection, community, reducing isolation, gaining skills and life groups. The use of the Place has been dramatically reduced during this period due to the Pandemic. We were able to relaunch the Baby café to support new parents, run connection groups in the garden and some other one-off events.

vii. Community Events

Our 1000 Hours project evolved into 1000 Acts. People in the church gave time in acts of kindness to the local community. Many people engaged in a wide range of acts of kindness and volunteer time.

viii. Beccles Site

We have 2 life groups in the Beccles community. Hampers were given to local identified families as part of Light Up Christmas. We had an outdoor Christmas service. People in the Beccles Community have participated with Gateway Vineyard Online.

Summary of the achievements of the charity during the year

GVCF numerical reach has been hard to measure in the year 2020/2021 as many activities have been online. Online viewing has been higher than pre covid in the room attendance figures. Life group engagement has increased. We have supported more people in the local community through Growkids, Light Up Christmas and the Pantry. Moving online has helped more people regularly access services. More people attended and watched our Christmas services than previously.

The Charity's grant making policies

GVCF has a general policy agreed by the trustees that 10% of the churches income should be expended on our support for Compassion Ministries, Church planting, Overseas Mission and other mission work outside the immediate benefit of the church including a 5% gift to Vineyard Churches UK and Ireland each year.

Food, clothing and equipment is donated from the congregation to Trowse offices collection point and stored ready to be given away.

The contribution of volunteers

Volunteers serve in all areas of the church's life. GVCF depends on its volunteers for its work and ministry and in this reporting year over 80 individual volunteers were working on teams on Sundays, mid week compassion ministries, small groups and in other ways.

Employment of disabled persons

GVCF is committed to helping the employment of disabled people. We have no such staff employed at present.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2021 continued

Financial Review

During the year income increased by £134,750 to £380,766 and expenditure fell by £26,422 to £219,241. As a result the surplus for the year is £161,525 (2020: £353) and net assets increased by £161,525 to £245,735. Net assets includes cash of £236,356, of which £162,546 is unrestricted.

This year's income includes government grants totalling £65,018 received to help mitigate the impact of Covid-19. The charity's supporters also gave very generously and giving to general funds, the Compassion fund and the Building fund all increased markedly. Conversely, expenditure fell as the charity had to curtail some of its activities during the pandemic.

Policy on reserves

The trustees have agreed to maintain a reserve (defined as being unrestricted net current assets) of approximately £50,000. This is justified by the need to maintain operating procedures following any unexpected or sudden drop in funding whilst not building up inappropriate reserves which could bring the church in disrepute. It was increased so we can relaunch well after covid when income maybe significantly reduced. This level of reserves is regularly reviewed by the trustees.

At the year-end the church held reserves of £166,588. Funds in excess of required reserves are allocated to a "Building Fund", which although currently only a fraction of the amount needed to secure a suitable building, over time the fund will be increased.

Principle Funding Sources and how expenditure in the year under review has supported the key objectives of the charity

The church relies upon the gifts of those who attend for its income. Our expenditure during the year has been £219,241. We have continued to maintain our infrastructure to administer, develop and facilitate the key objectives outlined above during this year. There has been increased investment in compassion.

The investment policy and objectives, including the extent (if any) to which some environmental or ethical considerations are taken into account

The trustees seek to invest funds into savings accounts which are secure, easily accessible and give a good rate of interest whilst not compromising our Christian Faith. The trustees are advised on this by our Finance Manager.

Transactions and Financial position

The trustees are satisfied that the charities assets are available and adequate to fulfil its obligations. The financial statements follow this report.

Plans for Future Periods

As a Christian Church the aim of Gateway Vineyard Christian Fellowship is to extend the Kingdom of God by inviting people into a relationship with Jesus Christ through its activities. We are hoping to relaunch in person services as soon as we are safely able to do so.

We want to maintain current staffing to enable a relaunch of Sundays and the rebuilding of teams.

We want to increase the number of leaders and groups. This means we must train more life group leaders and release new groups that are online and in person.

We will continue to actively encourage and equip members to get involved in new ways and rebuild teams for gatherings in person.

We want to relaunch our Beccles site and explore other multiplication opportunities.

Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2021 continued

We want to continue to increase our impact and make a difference through the development of our compassion projects.

We want to increase the leadership capacity of the church to take forward these plans.

We will continue to look at future venue possibilities to help facilitate growth and resource these plans well.

We want to continue to develop new and innovative ways of engaging with people who have questions about life and spirituality.

Description of trustee's activity in 2020/21

The trustees met 5 times during this reporting year. On each occasion the finances of the Trust were reviewed and discussed as well as other GVCF business. One of these meetings was a governance review.

The trustees have sought to review and revise policies. There are currently 6 serving trustees in total.

The trustees keep an updated Risk Log.

Statement of public benefit

The trustees have taken due note of the guidance on 'Public Benefit and the Advancement of religion' given by the Charity Commissioners in February 2008 and in subsequent legislation.

The trustees are satisfied that in the reporting of its activities in this Annual Report, GVCF, in its moral, ethical and spiritual teaching and also in its events and activities and as a Christian Church, together with its doctrines and beliefs, provides a real and substantial benefit to whole local community.

In addition to this, all the meetings and events at GVCF are open to any and all members of the public regardless of race, wealth, gender, age, sexual orientation, disability or religious or denominational affiliation.

All ministries of the church, as described above, are designed to be of benefit to the whole community and no exceptions are made in the provision of the churches services to members of the general public only providing that the legal obligations of the church are fully met and there is no risk of breaching the GVCF risk assessments, child protection or other policies designed to specifically protect the congregation and those it serves, from harm. The assessment of whether this is the case lies with the Senior Pastor or in his absence the next most senior member of the pastoral staff.

Statement as to disclosure of information to examiners

The trustees state that in so far as each of the trustees are aware at the time this report was approved:

- There is no relevant financial information of which the examiners are unaware, and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and establish that the examiners are aware of that information.

Statement of trustees' responsibilities

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).

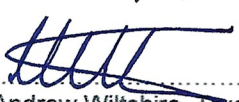
Gateway Vineyard Christian Fellowship Norwich
Trustees (and Directors) Report for the Year Ended 31st March 2021 continued

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:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are responsible and prudent
- State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
- 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.

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:


.....
Andrew Wiltshire, Trustee.

Date: 21 - 12 - 2021

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021 on pages 9 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 11 and 12.

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

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

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

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

Date:

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	313,106	65,744	378,851	228,129
Charitable activities	4	1,838	-	1,838	6,808
Other trading activities		43	-	43	10,797
Investments		35	-	35	282
Total income and endowments		315,022	65,744	380,766	246,016
EXPENDITURE ON:					
Charitable activities	5	189,271	29,970	219,241	245,663
Total expenditure		189,271	29,970	219,241	245,663
Net income/(expenditure)		125,751	35,774	161,525	353
Transfers between funds	12	(3,438)	3,438	-	-
Net movement in funds		122,313	39,212	161,525	353
Reconciliation of funds:					
Total funds brought forward		49,612	34,598	84,210	83,857
Total funds carried forward	12	171,925	73,810	245,735	84,210

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 pages 11 to 17 form part of these accounts.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted General Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted General Funds £	Restricted Funds £	Total Funds 2020 £
FIXED ASSETS							
Tangible assets	7	5,337	-	5,337	2,929	-	2,929
CURRENT ASSETS							
Debtors	8	9,367	-	9,367	36,688	1,938	38,626
Cash at bank and in hand	9	162,546	73,810	236,356	19,294	32,660	51,954
		171,913	73,810	245,723	55,982	34,598	90,580
CREDITORS: Amounts falling due within one year	10	5,325	-	5,325	9,299	-	9,299
Net current assets / (liabilities)		166,588	73,810	240,398	46,683	34,598	81,281
TOTAL NET ASSETS		171,925	73,810	245,735	49,612	34,598	84,210
FUND BALANCES	12						
Unrestricted Funds		171,925	-	171,925	49,612	-	49,612
Restricted Funds		-	73,810	73,810	-	34,598	34,598
		171,925	73,810	245,735	49,612	34,598	84,210

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

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

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

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

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

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


Andrew Wiltshire

21-12-21
Date

Company number: 07165537

Charity number: 1135206

The notes on pages 11 to 17 form part of these accounts.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Statutory Information

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

2 Accounting Policies

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

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

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

a) Going concern

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

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.

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.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. For the most part it comprises income from church run events and conferences.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of the sports hall.

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.

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.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

2 Accounting Policies continued

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 the following rates of depreciation are charged:

Equipment	33% on a reducing balance basis
-----------	---------------------------------

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

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) 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.

j) 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

	2021	2020
	£	£
Donations of cash and similar	263,232	193,154
Gift aid recoverable	50,601	34,975
Government grants:		
Business and other COVID support grants	58,431	-
Job Retention Scheme grants	6,587	-
	<u>378,851</u>	<u>228,129</u>

4 Income from charitable activities

	2021	2020
	£	£
Activities and events	1,838	6,513
Sales of resources and other income	-	295
	<u>1,838</u>	<u>6,808</u>

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable expenditure

	2021 £	2020 £
a Costs incurred directly on specific activities		
Employment costs	138,023	123,252
Evangelism and community projects	5,363	20,439
Catering	833	13,347
Events and conferences	2,473	7,790
Other ministry expenses	1,631	5,169
Youth and children	535	2,947
Worship	15	1,515
Communications	2,475	4,620
Rent and rates	684	20,084
Other property costs	9,991	8,561
Equipment - small purchases	5,546	5,285
Compassion ministry: help for those facing hardship	17,868	2,722
Gifts and grants payable (note 5c)	16,100	15,503
	<u>201,537</u>	<u>231,235</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	2,220	1,772
Office costs	6,049	5,462
Licences	749	1,020
Depreciation of tangible fixed assets	2,629	1,443
Other professional fees	4,290	3,145
Insurance	1,769	1,586
	<u>17,704</u>	<u>14,428</u>
Total expenditure	<u>219,241</u>	<u>245,663</u>

In addition to the fee payable for preparing and examining the accounts, the charity paid £1,588 (2020: £937) to Stewardship for payroll bureau services, consultancy services and other employment related resources.

c Grants payable

	Institutions £	Individuals £	2021 £
Grants for mission	<u>14,870</u>	<u>1,230</u>	<u>16,100</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2020 £
Grants for mission	<u>13,393</u>	<u>2,110</u>	<u>15,503</u>

The charity's principal grants to institutions comprised:

	2021 £	2020 £
Vineyard Churches UK	13,200	11,773
Overseas Missionary Fellowship	1,240	1,140
Grants to institutions for less than £1,000 each	430	480
	<u>14,870</u>	<u>13,393</u>

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

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

	2021 £	2020 £
Gross wages and salaries	123,435	109,938
Social security	3,876	4,190
Pension costs	7,859	6,999
Other employment benefits	2,853	2,124
	<u>138,023</u>	<u>123,252</u>

The average monthly number of employees, including both full time and part time employees, during the year was 9.1 (2020: 7.6). 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 wife of one of the trustees, who is named below. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2021 £
Trustees:			
Craig Deal	41,937	2,936	44,872
Key management connected to trustees:			
Hannah Deal	20,128	1,409	<u>21,537</u>
			<u>66,409</u>

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2020 £
Trustees:			
Craig Deal	40,417	2,829	43,246
Key management connected to trustees:			
Hannah Deal	19,398	1,358	<u>20,756</u>
			<u>64,002</u>

Craig and Hannah Deal 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.

7 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2021 £
Cost		
At 1 April 2020	41,206	41,206
Additions	5,037	5,037
At 31 March 2021	<u>46,243</u>	<u>46,243</u>
Accumulated depreciation		
At 1 April 2020	38,277	38,277
Charge for the year	2,629	2,629
At 31 March 2021	<u>40,906</u>	<u>40,906</u>
Net book value		
At 31 March 2021	<u>5,337</u>	<u>5,337</u>
At 31 March 2020	<u>2,929</u>	<u>2,929</u>

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

8 Debtors

	2021	2020
	£	£
Tax recoverable	8,280	33,581
Other debtors	1,087	4,296
Prepayments and accrued income	-	749
	<u>9,367</u>	<u>38,626</u>

9 Cash at Bank and in Hand

	2021	2020
	£	£
Cash at bank with immediate access	<u>236,356</u>	<u>51,954</u>

10 Creditors: liabilities falling due within one year

	2021	2020
	£	£
Other creditors	1,505	5,747
Accruals	<u>3,820</u>	<u>3,552</u>
	<u>5,325</u>	<u>9,299</u>

11 Pension commitments

During the year employer's pension contributions totalling £7,859 (2020: £6,999) were payable to defined contribution personal pension schemes. At the year end pension contributions totalling £685 (2020: £580) were owed.

12 Funds

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

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<i>Restricted Funds</i>					
Building fund	27,939	43,724	(840)	-	70,823
Compassion	-	20,028	(18,072)	1,032	2,987
Grow kids	-	16	(121)	105	-
The Place	-	1,526	(3,232)	1,706	-
Overseas mission	-	450	(1,045)	595	-
1,000 hours	-	-	-	-	-
Church Worker fund	6,659	-	(6,659)	-	-
Area Leaders	-	-	-	-	-
Kipton Sings	-	-	-	-	-
	<u>34,598</u>	<u>65,744</u>	<u>(29,970)</u>	<u>3,438</u>	<u>73,810</u>
<i>Unrestricted Funds</i>	<u>49,612</u>	<u>315,022</u>	<u>(189,271)</u>	<u>(3,438)</u>	<u>171,925</u>
<i>Aggregate of funds</i>	<u>84,210</u>	<u>380,766</u>	<u>(219,241)</u>	<u>-</u>	<u>245,735</u>

The charity transferred £3,438 from unrestricted funds to restricted funds so that no restricted funds were in deficit at the year-end.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

12 Funds continued

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

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
<i>Restricted Funds</i>					
Building fund	26,689	1,250	-	-	27,939
Compassion	-	634	(2,150)	1,516	-
Grow kids	965	156	(1,121)	-	-
The Place	-	1,511	(8,840)	7,329	-
Overseas mission	1,904	565	(2,752)	283	-
1,000 hours	-	232	(2,319)	2,087	-
Church Worker fund	-	9,486	(2,826)	-	6,659
Area Leaders	-	2,550	(3,107)	557	-
Kipton Sings	-	297	(632)	335	-
	29,558	16,681	(23,746)	12,106	34,598
<i>Unrestricted Funds</i>	54,299	229,336	(221,917)	(12,106)	49,612
<i>Aggregate of funds</i>	<u>83,857</u>	<u>246,017</u>	<u>(245,663)</u>	<u>-</u>	<u>84,210</u>

The charity's restricted funds comprise:

- The **Building fund** was created from donations received for the future purchase, development or refurbishment of buildings owned or used by the church.
- The **Compassion** fund was created from donations received to help those in need.
- The **Grow kids** fund was created from donations received to help charity's work with children.
- The **The Place** fund was created from donations received to help support ministry in the community from a small shopfront.
- The **Overseas Mission** fund was created from donations to help support overseas mission.
- The **1,000 hours** fund was created from donations received to help support acts of kindness, particularly during Lent.
- The **Church Worker** fund was created from donations received to help fund the employment of a youth and young adult pastor.
- The **Area Leaders** fund was created from grants received to help support the charity's work with other Vineyard churches.
- The **Kipton Sings** fund was created from donations received to help support a community choir.

13 Operating lease commitments

The charity has an operating lease for a building that it uses as a community hub. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2021 £	2020 £
Payments falling due:		
Within one year	6,600	6,600
Between one and five years	6,600	13,200
	<u>13,200</u>	<u>19,800</u>

The landlord waived their entitlement to rent for the period when the hub was closed due to Covid-19 and the charity was charged £3,300 (2020: £6,600) for its operating lease.

14 Transactions with related parties

During the year the charity received donations totalling £71,466 (2020: £36,683) from related parties (which includes trustees, other key management and anyone closely connected to them).

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment duties, no expenses (2020: £nil) were paid to (or for) the trustees.

Except as disclosed in note 6 '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 £1.

GATEWAY VINEYARD CHRISTIAN FELLOWSHIP NORWICH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	313,106	65,744	378,851	214,735	13,394	228,129
Charitable activities	4	1,838	-	1,838	3,522	3,286	6,808
Other trading activities		43	-	43	10,797	-	10,797
Investments		35	-	35	282	-	282
Total income and endowments		315,022	65,744	380,766	229,336	16,680	246,016
EXPENDITURE ON:							
Charitable activities:	5	189,271	29,970	219,241	221,917	23,746	245,663
Total Expenditure		189,271	29,970	219,241	221,917	23,746	245,663
Net income/(expenditure)		125,751	35,774	161,525	7,419	(7,066)	353
Transfers between funds	12	(3,438)	3,438	-	(12,106)	12,106	-
Net movement in funds		122,313	39,212	161,525	(4,687)	5,040	353
Reconciliation of funds:							
Total funds brought forward		49,612	34,598	84,210	54,299	29,558	83,857
Total funds carried forward	12	171,925	73,810	245,735	49,612	34,598	84,210