

**Canterbury Vineyard Church**  
**Unaudited Financial Statements**  
**31 December 2020**

**BURGESS HODGSON LLP**

Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

# **Canterbury Vineyard Church**

## **Financial Statements**

**Year ended 31 December 2020**

	<b>Pages</b>
Trustees' annual report	<b>1 to 4</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of Receipts and Payments	<b>6</b>
Statement of Assets and Liabilities	<b>7</b>
Notes to the financial statements	<b>8 to 12</b>

# Canterbury Vineyard Church

## Trustees' Annual Report

Year ended 31 December 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

### Reference and administrative details

<b>Registered charity name</b>	Canterbury Vineyard Church
<b>Charity registration number</b>	1166772
<b>Principal office</b>	PO Box 1072 Canterbury CT1 9JL Kent
<b>The trustees</b>	Mr J C Denison Mrs A Lyttle Ms M Huggins Mr J Anderson (Resigned 1 January 2021)
<b>Independent examiner</b>	Richard Stewart BFP FCA Burgess Hodgson LLP Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN

### Structure, governance and management

The charity is a Charitable Incorporated Organisation incorporated on 26 April 2016. The constitution is based on the Foundation model whereby the only voting members are the charity's Trustees.

The trustees are appointed in line with the governing document and based on their experience and involvement in the charity's activities.

The day to day running of the charity is undertaken by appointed staff with activities supported by significant volunteer involvement. Regular team meetings take place where strategic planning takes place. Senior team leaders are responsible for setting specific objectives within the wider objectives of the charity.

### Risk management

The trustees have regularly and actively reviewed the risks faced by the charity. The trustees have examined all risks, including financial risk, operational risk and business risk and confirm that procedures to mitigate significant risks are in place, regularly reviewed and where necessary revised. The financial impact of Covid-19 has been managed on a month basis with regular income and expenditure reviews, meaning that initially the Senior Leader and Treasurer were meeting on a fortnightly then monthly basis. Other Trustees were kept up-to-date via email and phone calls. All other policies have been reviewed and adapted where required.

# **Canterbury Vineyard Church**

## **Trustees' Annual Report *(continued)***

**Year ended 31 December 2020**

### **Objectives and activities**

To advance the Christian Faith in accordance with the statement of beliefs, 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 and support.

The activities undertaken in the period include holding regular Sunday morning church services, facilitating midweek groups, encouraging members to become involved in leadership, training and ministry at a variety of levels both within the organisation and in the communities and neighbourhoods they are a part of individually and as families. Up until March 2020 these activities happened face-to-face. Thereafter, most of them continued in virtual format with information shared about those in particular need when doorstep support and deliveries were made.

### **Public benefit**

The Trustees consider that the charities activities as set out in its Objectives and Activities are in the public benefit. The Trustees confirm they have complied with their duty in section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission for England and Wales in relation to public benefit provision.

# **Canterbury Vineyard Church**

## **Trustees' Annual Report *(continued)***

**Year ended 31 December 2020**

### **Achievements and performance**

There were no significant changes to the objectives of the church following the transition and the objectives remain as follows:

- o To continue delivery of all of our aims by continuing to train, equip, make and encourage followers of Jesus i.e. "Disciples."

- o To continue to improve the ministry provision for children, youth and student ministries

- o To deepen our bonds as a community of Faith

- o To support the Canterbury District through the ongoing support of compassion projects in the area and to 'Make Canterbury a better place to live'

We have achieved the following in relation to these aims:

### **Making and training disciples**

This objective continues to be one of our main determinants of success. If we do not train better followers of Jesus we would not be fulfilling our primary objective of advancing the Christian Faith.

Our Sunday mornings ONLINE gatherings continued to be a main area of focus for teaching during the period.

We make these available online using YouTube, Facebook, Vimeo and weekly podcasts are available to download from our website [www.canterburyvineyard.com](http://www.canterburyvineyard.com).

We continued to encourage leaders of Inclusive Communities, where people commit to each other to grow, party and serve on mission together. We see this very much as the future of the church and are excited to see how this will take off going forward.

### **Church Ministries**

#### **Kids**

We appointed Kate Anderson and Hannah Wools as the new kids team coordinators. Our team is being rebuilt during lockdown and we have a few resources that we make available for parents to use.

#### **Youth**

Our Youth team volunteers continue to plan and execute a fantastic youth programme. The annual trip to Vineyard's DTI (Dreaming The Impossible) Conference was cancelled this year due to the pandemic but the team is working hard to provide online encounters with Jesus and our leadership is growing and doing wonderfully.

#### **Students**

We had a healthy student group this period and are delighted to see our student leaders be involved in other student events at the Universities. Abigail Stavroulakis-McMahon did an incredible job as our Student Pastor. She has put a new leadership structure in place as she went off on maternity leave.

# Canterbury Vineyard Church

## Trustees' Annual Report *(continued)*

**Year ended 31 December 2020**

### **Deepen Community**

Looking back over the period we have been unable to hold many of our significant events and gatherings. We have thus relied upon our "Communities" as the vehicle of connection.

Our Weekend Away was cancelled this year due to the pandemic.

### **Financial review**

Total income for the period was £96,436 (2019: £179,620) which included £410 (2019: £17,400) of funds being held for the use of City Impact. The church was mainly reliant on the donations and support of the CV family during the period but also managed to secure some smaller grants to enable activities.

Expenditure for the period was £78,566 (2019: £206,971) leaving carried forward funds of £30,238 (2019: £17,221). The leadership team strive to run the church efficiently while seeking opportunities to invest in areas which meet the charity's objectives and to serve the City.

### **Plans for future periods**

We are looking to grow our leadership team so that there is a more cohesive, unified and effective support for the senior team leader. We are doing this so that there is more capacity to gather and oversee teams, develop and improve organisationally and provide better pastoral support systems.

The key aim for this year (and every year going forward) is to inspire the church to be more incarnational in its approach to life in the City and creating the environment for this to be possible is considered paramount to what success looks like in the future.

### **Reserves policy**

The trustees have considered the reserve levels required based on the ongoing needs of the charity. Based on the current activity and regular expenditures this is deemed to be between 3-6 months of expenditure. The reserves policy is reviewed at Trustee meetings on an ongoing basis.

The trustees' annual report was approved on ..... *A Lytle* ..... and signed on behalf of the board of trustees by: *16/6/2022*

Mrs A Lytle  
Trustee

# Canterbury Vineyard Church

## Independent Examiner's Report to the Trustees of Canterbury Vineyard Church Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of Canterbury Vineyard Church ('the charity') for the year ended 31 December 2020.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Richard Stewart BFP FCA

Burgess Hodgson LLP  
Independent Examiner

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

23/6/2022.

**Canterbury Vineyard Church**  
**Statement of Receipts and Payments**  
**Year ended 31 December 2020**

		<b>Year to 31 Dec 20</b>			Period from 1 Jul 18 to 31 Dec 19
	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>	<b>Total funds £</b>
<b>Income and endowments</b>					
Donations and legacies	4	88,509	7,801	96,310	163,850
Charitable activities	5	119	—	119	15,725
Investment income	6	7	—	7	45
<b>Total income</b>		<u>88,635</u>	<u>7,801</u>	<u>96,436</u>	<u>179,620</u>
<b>Expenditure</b>					
Expenditure on charitable activities		71,507	7,059	78,566	206,971
<b>Total expenditure</b>		<u>71,507</u>	<u>7,059</u>	<u>78,566</u>	<u>206,971</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>17,128</u>	<u>742</u>	<u>17,870</u>	<u>(27,351)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		9,457	2,911	12,368	39,719
<b>Total funds carried forward</b>		<u>26,585</u>	<u>3,653</u>	<u>30,238</u>	<u>12,368</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.



# Canterbury Vineyard Church

## Statement of Assets and Liabilities

31 December 2020

	Note	2020 £	2019 £
<b>Assets</b>			
Cash at bank and in hand		30,238	12,368
<b>Total Assets</b>		<u>30,238</u>	<u>12,368</u>
<b>Represented by:</b>			
General Funds		26,585	9,457
Restricted Funds		3,653	2,911
<b>Total charity funds</b>	13	<u>30,238</u>	<u>12,368</u>
<b>Other assets retained for the Charity's own use:</b>			
Tangible fixed assets	9	5,000	5,000
Debtors	10	-	494
		<u>5,000</u>	<u>5,494</u>
<b>Liabilities</b>	11	<u>6,146</u>	<u>177</u>

### Trustees' responsibilities statement

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 2011. The Trustees have taken advantage of the provisions that apply to small charities and have prepared a Receipts and Payments Account and Statement of Assets and Liabilities which are set out on page 6 and 7.

These financial statements were approved by the board of trustees and authorised for issue on 16/6/2022, and are signed on behalf of the board by: 16/6/2022

Mrs A Lytle  
Trustee

The notes on pages 8 to 12 form part of these financial statements.

# **Canterbury Vineyard Church**

## **Notes to the Financial Statements**

**Year ended 31 December 2020**

### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is PO Box 1072, Canterbury, CT1 9JL, Kent.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared under the "Receipts and Payments" basis, allowed for charities with less than £250,000 income.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### **Tangible assets**

All fixed assets are initially recorded at cost.

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

# Canterbury Vineyard Church

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 3. Accounting policies *(continued)*

#### Impairment of fixed assets *(continued)*

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Voluntary Donations	76,590	2,856	<b>79,446</b>
Gift Aid tax recovered	11,919	—	<b>11,919</b>
<b>Grants</b>			
Government grant income	—	4,945	<b>4,945</b>
	<b>88,509</b>	<b>7,801</b>	<b>96,310</b>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Voluntary Donations	116,932	15,769	132,701
Gift Aid tax recovered	30,549	600	31,149

# Canterbury Vineyard Church

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Grants</b>			
Government grant income	—	—	—
	<u>147,481</u>	<u>16,369</u>	<u>163,850</u>

### 5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grant income	—	—	—
Event income	—	—	—
Miscellaneous income	119	—	119
	<u>119</u>	<u>—</u>	<u>119</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Grant income	500	10,000	10,500
Event income	3,282	—	3,282
Miscellaneous income	108	1,835	1,943
	<u>3,890</u>	<u>11,835</u>	<u>15,725</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	7	7	45	45

### 7. Staff costs

The average head count of employees during the year was Nil (2019: Nil).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

### 8. Trustee remuneration and expenses

During the year wages of £37,493 (18 months to 31 December 2019: £54,750) were paid to Mr J C Denison in relation to his role as Senior Team Leader. The payment to Mr J C Denison is eligible under the terms of the constitution and do not represent remuneration for Trustee services but remuneration for full time work as the senior church leader. Mr J C Denison also received £1,200 (18 months to 31 December 2019: £1,800) in relation to home office rent.

# Canterbury Vineyard Church

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 9. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 January 2020 and 31 December 2020	<u>5,000</u>	<u>5,000</u>
<b>Carrying amount</b>		
At 31 December 2020	<u>5,000</u>	<u>5,000</u>
At 31 December 2019	<u>5,000</u>	<u>5,000</u>

### 10. Debtors

	2020 £	2019 £
Other debtors	<u>—</u>	<u>494</u>

### 11. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	545	—
Social security and other taxes	4,693	—
Pension scheme and payroll liability	908	177
	<u>6,146</u>	<u>177</u>

### 12. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2020 £	2019 £
Recognised in income from donations and legacies:		
Government grants income	<u>4,945</u>	<u>—</u>

### 13. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
General funds	<u>9,457</u>	<u>88,635</u>	<u>(71,507)</u>	<u>26,585</u>
	At 1 July 2018 £	Income £	Expenditure £	At 31 December 2019 £
General funds	<u>22,319</u>	<u>151,416</u>	<u>(164,278)</u>	<u>9,457</u>

# Canterbury Vineyard Church

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 13. Analysis of charitable funds *(continued)*

#### Restricted funds

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
Food bank	500	70	—	570
Maidstone Vineyard	1,597	—	—	1,597
Individual gifts	705	995	(993)	707
Other ministries and appeals	109	291	—	400
City Impact Project	—	575	(351)	224
CAP	—	925	(770)	155
Government Grants	—	4,945	(4,945)	—
	<u>2,911</u>	<u>7,801</u>	<u>(7,059)</u>	<u>3,653</u>

	At 1 July 2018	Income	Expenditure	At 31 December 20 19
	£	£	£	£
Food bank	365	135	—	500
Maidstone Vineyard	1,597	—	—	1,597
Individual gifts	165	1,813	(1,273)	705
Other ministries and appeals	180	1,461	(1,532)	109
City Impact Project	14,293	21,470	(35,763)	—
CAP	800	3,325	(4,125)	—
Government Grants	—	—	—	—
	<u>17,400</u>	<u>28,204</u>	<u>(42,693)</u>	<u>2,911</u>