

GLOUCESTER VINEYARD CHURCH

England & Wales · Charity number 1176399

Details

Status Registered

Legal form CIO

Registered 2017-12-20

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

Contact

Address St. Johns Methodist Church
Northgate Street
Gloucester
GL1 2AN

Phone 07546269726

Email hello@gloucestervineyard.org

Website www.gloucestervineyard.org

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION FOR THE PUBLIC BENEFIT IN ACCORDANCE WITH THE STATEMENT OF FAITH IN THE SCHEDULE HERETO ATTACHED IN SUCH PARTS OF THE UNITED KINGDOM AND THE WORLD THROUGH: -THE ORGANISATION AND PROVISION OF CHRISTIAN WORSHIP; -THE PROVISION OF SUCH FACILITIES AND SERVICES AS ARE APPROPRIATE FOR THE CHURCH, TO ENABLE IT TO FULFIL ITS MISSION TO THE MEMBERS OF THE CHURCH, VISITORS TO THE CHURCH AND THE LOCAL COMMUNITY AND THE WIDER COMMUNITY; -THE PROVISION OF FACILITIES FOR CHRISTIAN TRAINING AND SERVICE;-THE SUPPORT AND PROVISION OF CHRISTIAN EVANGELISM AND OUTREACH;-THE PROVISION OF ASSISTANCE TO THE WIDER CHRISTIAN CHURCH IN ITS MINISTRIES.

Activities: Gloucester Vineyard Church is an evangelical church based in Gloucestershire. We are creating a communities which brings hope and joy to Gloucestershire by introducing people to Jesus and teaching them to live by his example. We are committed to the alleviation of poverty, especially that which effects children and helping all people become all they were created to be.

Classification

- **How:** Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£104,911	£95,777	-	-
2023-12-31	£103,859	£95,206	-	-
2022-12-31	£85,627	£68,458	-	-
2021-12-31	£69,180	£55,786	-	-
2020-12-31	£40,823	£29,290	-	-

Trustees

Name	Role	Appointed
Dr Stephen Burnhope	Chair	2021-01-18
Alyson Meredith		2023-07-23
Chloe Taylor-Blakesley		2025-11-14
Daniel Smith		2017-09-27

GLOUCESTER VINEYARD CHURCH

England & Wales - Charity number 1176399

Accounts

Gloucester Vineyard Church

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2024

Gloucester Vineyard Church
Contents Page
For the year ended 31 December 2024

Report of the Trustees	1 to 3
Independent Examiner's Report to the Trustees	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 14
Detailed Statement of Financial Activities	15 to 16

Gloucester Vineyard Church
Report of the Trustees
For the year ended 31 December 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Gloucester Vineyard Church is an evangelical church based in Gloucestershire. We are creating a community that brings hope and joy to Gloucester by introducing people to Jesus and teaching them to live by His example. We are committed to the alleviation of poverty, especially that which affects children, and helping people to become all they were created to be.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

The Church is grateful to all individuals and organizations who have contributed to the overall income and success of projects undertaken.

Gloucester Vineyard Church
Report of the Trustees Continued
For the year ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE

Significant activities

In 2024 Gloucester Vineyard Church has continued in our mission to create communities which bring hope and joy to Gloucestershire. We remain committed to this calling, and it has been encouraging to see continued growth in attendance and in the number of people exploring faith - particularly among young men. Many have started or continued a discipleship journey, with some joining homegroups and participating in Sunday services.

We have invested deeply in the next generation by employing a new Kids Team Leader with a wealth of experience. This has enabled us to redesign and adapt our environments to better serve the different age groups, helping children and young people to follow Jesus and live according to His Kingdom ethic.

We have seen significant growth in our engagement with people sleeping rough. Many more are coming on Sundays, returning week after week, enjoying the free refreshments and finding a place in community. Some have joined homegroups, exploring faith more intentionally, and several have become part of the congregation.

Leadership development has remained a priority. More leaders have stepped into greater responsibility - including a team who successfully ran the church while the senior leaders took a three-month sabbatical. This not only maintained momentum but also strengthened our leadership base for the future.

Our partnership with the Methodist congregation has continued to be fruitful. This year we have taken on significant responsibility for managing and maintaining the Barton Street chapel as well as contributing to developments at the church space and Northgate Hall.

Super Sundays / Community Service

Our monthly mobilisation of volunteers for Super Sundays remains a highlight of church life, with an estimated 1,200 volunteer hours given in 2024. This year, as well as litter picking, painting and community care, we began sorting clothing for Growbaby as part of these days. We also undertook extensive gardening at Kingsholm Primary School, developing their welcome areas, spiritual garden and vegetable patches. Local families joined in these activities and the school leadership expressed deep appreciation for our support.

Unity Community & Work with Asylum Seekers

Our partnership with GARAS has continued strongly. In addition to our weekly conversation clubs, football and international meals, we introduced a monthly Muslim women's exercise class with 8-10 regular attendees. Many who attend our Chai & Chat English classes say it is an essential part of their integration and acclimatisation to life in the UK.

Growbaby & Vibes

We set a goal in 2023 to serve 500 families through Growbaby, and in 2024 we surpassed it. Most weeks we welcome 12-20 families, offering clothing and equipment with dignity and warmth. We received a grant to create a bespoke boutique-style space for Growbaby, making the experience even more welcoming for families.

Vibes has grown significantly - we now run two sessions a week with around 30 families across the sessions. Many families have joined Vibes after first coming to Growbaby, building deeper connections within our community.

CAP (Christians Against Poverty)

Our role as lead partner for the Gloucester debt centre continues. This year we engaged with six new households each month. A new centre manager has brought fresh energy and vision, strengthening the team and helping clients find a route out of debt while offering community and hope.

Looking Ahead to 2025

In 2025 we plan to start a youth homegroup and develop new outreach to young men experiencing the meaning crisis or contemplating suicide. We are also prayerfully considering the multiplication of our Sunday gatherings as we continue to grow.

Gloucester Vineyard Church
Report of the Trustees Continued
For the year ended 31 December 2024

FINANCIAL REVIEW

The Charity has achieved incoming resources of £104,911, expended resources of £95,777, resulting in a surplus for the year of £9,134. This compares to income of £103,859, expenses of £95,206 and a surplus of £8,653 in the previous period.

Cash held at the reporting date amounted to £92,329, compared to £81,499 for the previous period.

Total funds available as at the reporting date amounted to £95,421, of which £31,653 was restricted and the remaining £63,768 was unrestricted. This compared to funds of £86,284, of which £28,750 was restricted and the remaining £57,534 was unrestricted.

Reserves

The Charity aims to have surpluses to cover three months of operation in the event of a closure or no income being received. Amounts held in reserve accounts away from day to day accounts amounted to £50,507, compared to £49,913 at the previous reporting date.

Going concern

The Charity is dependant generous donations it receives. However, on the basis of strong reserves and many committed members giving, the Trustees determine that a going concern basis is appropriate for the preparation of these accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is governing by a CIO Foundation model, registered 20 December 2017.

Recruitment and appointment of trustees

The original board of Trustees were selected from our sending Church, Aylesbury Vineyard Church (charity number 3424117). There are no provisions with the constitution for selection of Trustees other than by existing Trustees.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Gloucester Vineyard Church
Charity registration number	1176399
Principal address	Northgate Street Gloucester Gloucestershire GL1 2AN

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Daniel Smith
Dr Stephen Burnhope
Joma Lawton
Alyson Meredith
Darren Reho

Independent examiners

Swift Accountancy
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

Approved by the Board of Trustees and signed on its behalf by

..... 31 July 2025
Daniel Smith (Director)

Gloucester Vineyard Church
Independent Examiners Report to the Trustees
For the year ended 31 December 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts 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 examiners statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

A prior period adjustment was included and details can be found at note 7 of the financial statements.

.....
Adam Clegg FCCA MAAT BSc (Hons)

Swift Accountancy
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

31 July 2025

Gloucester Vineyard Church
Statement of Financial Activities
For the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Income and endowments from:					
Donations and legacies	2	-	2,000	2,000	9,112
Charitable activities	3	76,662	25,428	102,090	94,207
Investments	4	595	226	821	540
Total		77,257	27,654	104,911	103,859
Expenditure on:					
Charitable activities	5/6	(70,268)	(25,509)	(95,777)	(95,206)
Total		(70,268)	(25,509)	(95,777)	(95,206)
Transfers between funds	7	(758)	758	-	-
Net movement in funds		6,231	2,903	9,134	8,653
Reconciliation of funds					
Total funds brought forward		57,536	28,751	86,287	77,631
Total funds carried forward		63,767	31,654	95,421	86,284

Gloucester Vineyard Church
Statement of Financial Position
As at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	14	1,480	3,489
		<u>1,480</u>	<u>3,489</u>
Current assets			
Debtors	15	2,781	2,290
Cash at bank and in hand		92,329	81,499
		<u>95,110</u>	<u>83,789</u>
Creditors: amounts falling due within one year	16	(1,169)	(994)
Net current assets		<u>93,941</u>	<u>82,795</u>
Total assets less current liabilities		<u>95,421</u>	<u>86,284</u>
Net assets		<u>95,421</u>	<u>86,284</u>
The funds of the charity			
Restricted income funds	17	31,654	28,751
Unrestricted income funds	17	63,767	57,533
Total funds		<u>95,421</u>	<u>86,284</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Daniel Smith
Trustee
31 July 2025

Gloucester Vineyard Church
Notes to the Financial Statements
For the year ended 31 December 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Gloucester Vineyard Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The Charity is dependant generous donations it receives. However, on the basis of strong reserves and many committed members giving, the Trustees determine that a going concern basis is appropriate for the preparation of these accounts.

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

Funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	20% Reducing balance
Computer Equipment	20% Reducing balance
Motor Vehicles	20% Reducing balance

Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2024

2. Income from donations and legacies

	2024	2023
	£	£
Restricted funds		
Grants received	2,000	9,112
	2,000	9,112
	2,000	9,112

Analysis of grants received

	2024	2023
	£	£
National Lottery	-	9,112
Roots Coffee	2,000	-
	2,000	9,112
	2,000	9,112

3. Income from charitable activities

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
<i>Church activities</i>				
Sundry income	64,683	769	65,452	53,873
Gift aid received	11,979	18	11,997	12,525
	76,662	787	77,449	66,398
<i>CAP debt centre</i>				
Donations received	-	24,641	24,641	27,809
	76,662	25,428	102,090	94,207
	76,662	25,428	102,090	94,207

4. Investment income

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Bank interest receivable	595	226	821	540
	595	226	821	540
	595	226	821	540

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2024

5. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Church activities	67,111	7,057	74,168	68,732
CAP debt centre	-	18,452	18,452	23,721
Support costs	3,157	-	3,157	2,753
	70,268	25,509	95,777	95,206

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2024	2023
	£	£	£	£
Support costs				
Church activities	74,168	3,157	77,325	71,485
CAP debt centre	18,452	-	18,452	23,721
	92,620	3,157	95,777	95,206

9. Analysis of support costs

	2024	2023
	£	£
Church activities		
Finance	1,876	1,598
Governance costs	1,281	1,155
	3,157	2,753

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2024

10. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of owned fixed assets	371	874
Accountancy fees	894	756
Trustees' remuneration	22,929	19,688
Trustees' pension contributions	313	175
Staff pension contributions	832	250
(Gain)/Loss on disposal of tangible fixed assets	824	-
	44,890	46,608

11. Staff costs and emoluments

Total staff costs for the year ended 31 December 2024 were:

	2024	2023
	£	£
Salaries and wages	43,745	46,183
Pension costs	1,145	425
	44,890	46,608

	2024	2023
Employees	3	3
Senior pastors	2	2
	5	5

12. Trustee remuneration and related party transactions

No trustees were remunerated for their role as a trustee.

During the year the Charity has paid D Smith, a trustee, £12,643 (2023 - £9,844) for their role as senior pastor.

During the year the Charity has paid E Smith, the spouse of a trustee, £10,286 (2023 - £9,844) for their role as senior pastor.

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2024

13. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2023 £
Income and endowments from:			
Donations and legacies	-	9,112	9,112
Charitable activities	63,473	30,734	94,207
Investments	428	112	540
Total	63,901	39,958	103,859
Expenditure on:			
Charitable activities	(65,041)	(30,165)	(95,206)
Total	(65,041)	(30,165)	(95,206)
Net income/expenditure	(1,140)	9,793	8,653
Reconciliation of funds			
Total funds brought forward	58,673	18,958	77,631
Total funds carried forward	57,533	28,751	86,284

14. Tangible fixed assets

Cost or valuation	Plant and Machinery £	Computer Equipment £	Total £
At 01 January 2024	4,071	2,151	6,222
At 31 December 2024	4,071	2,151	6,222
Depreciation			
At 01 January 2024	2,806	1,565	4,371
Charge for year	253	118	371
At 31 December 2024	3,059	1,683	4,742
Net book values			
At 31 December 2024	1,012	468	1,480
At 31 December 2023	1,265	586	1,851

15. Debtors

	2024 £	2023 £
Amounts due within one year:		
Trade debtors	2,403	1,205
Prepayments and accrued income	-	1,085
Other debtors	378	-
	2,781	2,290

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2024

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,169	994
	1,169	994

17. Movement in funds

Unrestricted Funds

	Balance at 01/01/2024	Incoming resources	Outgoing resources	Transfers	Balance at 31/12/2024
	£	£	£	£	£
<i>General</i>					
General	57,536	77,257	(70,268)	(758)	63,767
	57,536	77,257	(70,268)	(758)	63,767

Unrestricted Funds - Previous year

	Balance at 01/01/2023	Incoming resources	Outgoing resources	Transfers	Balance at 31/12/2023
	£	£	£	£	£
<i>General</i>					
General	58,673	63,901	(65,041)	-	57,533
	58,673	63,901	(65,041)	-	57,533

Purpose of unrestricted Funds

General

General funds are for the day to day operations for the church.

Restricted Funds

	Balance at 01/01/2024	Incoming resources	Outgoing resources	Transfers	Balance at 31/12/2024
	£	£	£	£	£
Christians Against Poverty	23,158	24,867	(18,452)	-	29,573
Growbaby	4,200	2,099	(7,057)	758	-
The Big Give	1,393	688	-	-	2,081
	28,751	27,654	(25,509)	758	31,654

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2024

Restricted Funds - Previous year

	Balance at 01/01/2023	Incoming resources	Outgoing resources	Transfers	Balance at 31/12/2023
	£	£	£	£	£
Christians Against Poverty	18,958	27,921	(23,721)	-	23,158
Growbaby	-	9,128	(4,928)	-	4,200
The Big Give	-	2,909	(1,516)	-	1,393
	18,958	39,958	(30,165)	-	28,751

Purpose of restricted funds

Christians Against Poverty

This fund relates to the establishing and running of a CAP Debt Centre.

Unity Community

Unity Community is an umbrella term for everything we do, as a church, alongside refugees and asylum seekers in our county. Our desire is to create grace-filled, inclusive spaces where people from all over the world can be valued, loved and welcomed to Gloucestershire.

The Big Give

The Big Give fund is to facilitate charitable giving to World Vision and future projections with refugees and asylum seekers.

Growbaby

Growbaby is a National Lottery community funded project to collect, sort and distribute baby clothes and equipment for free to those in need in Gloucester.

18. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	1,480	62,287	63,767
Restricted funds			
Christians Against Poverty	-	29,573	29,573
The Big Give	-	2,081	2,081
	1,480	93,941	95,421

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2024

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	3,489	54,044	57,533
Restricted funds			
Christians Against Poverty	-	23,158	23,158
Growbaby	-	4,200	4,200
The Big Give	-	1,393	1,393
	3,489	82,795	86,284
	3,489	82,795	86,284

Gloucester Vineyard Church
Detailed Statement of Financial Activities
For the year ended 31 December 2024

	2024	2023
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Grants receivable	2,000	9,112
	2,000	9,112
Charitable activities		
Giving in (Church activities)	65,452	53,855
Sundry income (Church activities)	-	18
Gift aid received (Church activities)	11,997	12,525
Income from charitable activities (CAP debt centre)	16,100	17,400
Donations received (CAP debt centre)	8,269	10,141
Gift aid received (CAP debt centre)	272	268
	102,090	94,207
Investments		
Bank interest receivable	821	540
	821	540
Total incoming resources	104,911	103,859
EXPENDITURE		
Charitable activities		
Staff costs - wages & salaries (Church activities)	(14,629)	(16,654)
Staff costs - pension contributions (Church activities)	(111)	(114)
Trustee - wages & salaries (Church activities)	(22,929)	(19,688)
Trustee - pension contributions (Church activities)	(313)	(175)
Depreciation - owned assets (Church activities)	(371)	(874)
Loss on disposal - tangible fixed assets (Church activities)	(824)	-
Room rent (Church activities)	(10,953)	(9,937)
Insurance (Church activities)	(437)	(421)
Telephone (Church activities)	(96)	(96)
Catering and hospitality (Church activities)	(1,217)	(864)
Outreach and events (Church activities)	(4,637)	(3,972)
VCUKI tithe (Church activities)	(4,224)	(3,744)
Local giving (Church activities)	(7,452)	(5,076)
Subscriptions (Church activities)	(1,408)	(1,469)
CPD and training (Church activities)	(3,115)	(1,704)
Motor expenses (Church activities)	(648)	(697)
Sundry expenses (Church activities)	-	(608)
Sunday costs (Church activities)	-	(1,912)
Bank and processing fees (Church activities)	(804)	(727)
Staff costs - wages & salaries (CAP debt centre)	(6,187)	(9,841)
Staff costs - pension contributions (CAP debt centre)	(721)	(136)
CAP centre costs (CAP debt centre)	(7,295)	(10,990)
CAP running costs (CAP debt centre)	(4,249)	(2,754)
	(92,620)	(92,453)

Gloucester Vineyard Church
Detailed Statement of Financial Activities Continued
For the year ended 31 December 2024

SUPPORT COSTS

Finance

Finance (Church activities)	(1,876)	(1,598)
	(1,876)	(1,598)

Governance costs

Independent Examination (Church activities)	(894)	(756)
Other office costs (Church activities)	(387)	(399)
	(1,281)	(1,155)

Total resources expended

	(95,777)	(95,206)
--	-----------------	-----------------

Net Income

	9,134	8,653
--	--------------	--------------

GLOUCESTER VINEYARD CHURCH

England & Wales - Charity number 1176399

Accounts

Charity number: 1176399

Gloucester Vineyard Church

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2023

Gloucester Vineyard Church
Contents Page
For the year ended 31 December 2023

Report of the Trustees	1 to 4
Independent Examiner's Report to the Trustees	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

Gloucester Vineyard Church
Report of the Trustees
For the year ended 31 December 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Gloucester Vineyard Church is an evangelical church based in Gloucestershire. We are creating a community that brings hope and joy to Gloucester by introducing people to Jesus and teaching them to live by His example. We are committed to the alleviation of poverty, especially that which affects children, and helping people to become all they were created to be.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

The Church is grateful to all individuals and organizations who have contributed to the overall income and success of projects undertaken.

Gloucester Vineyard Church
Report of the Trustees Continued
For the year ended 31 December 2023

ACHIEVEMENTS AND PERFORMANCE

Significant activities

In 2023 Gloucester Vineyard Church continued in our mission to create communities which bring hope and joy to Gloucestershire. We have been delighted to see growth in the church and many people continue to explore faith with us, start or continue a discipleship journey or get baptised. We continue to invest in the children and young people who call our church home, teaching them to follow Jesus and live according to His Kingdom ethic. We have also continued to welcome folks from the street sleeping rough, inviting them in for a hot drink, something to eat and an opportunity to join the community. We have been delighted that some of these folks are starting to join the congregation.

We have continued in our mission to turn people outwards' to love and serve their neighbours and have continued to train and invest in new leaders to start new initiatives and bolster our existing ones. We have continued to build on our partnership with the Methodist congregation on Northgate Street, sharing their spaces for both regular Sunday worship and outreach in the community. The partnership has developed such that rather than simply hiring space from the Methodists we have partnered with them to renovate and update their facilities to make them more fit for purpose.

Super Sundays/Community service

As part of our regular rhythms as a church, we have continued to mobilise our congregation once a month to serve the people of Gloucester in practical ways. In total we estimate we have volunteered 1200 hours in 2023 on these regular Sundays alone, not counting other voluntary hours given during the week. Activities have included litter picking, developing the outdoor space for Kingsholm primary school, sorting donations of baby clothes, painting community centres, and running a football club for asylum-seeking men.

Unity Community

We have also continued our partnership with GARAS (Gloucestershire Action for Refugees and Asylum Seekers) to serve our asylum-seeking community in the city in meaningful ways. This has included our weekly conversation club, football club, volunteering opportunities and international meals. Alongside these organised activities, we were encouraged to see many of our congregation opening their homes and sharing their home and resources with families seeking asylum to aid their integration into the city and the community. We have been basing many of these activities from a small Methodist chapel on Barton Street which has extended our partnership with the Methodist circuit in Gloucestershire.

Growbaby and Vibes

An exciting development this year was the creation of Gloucester Growbaby, a service which collects, sorts and distributes baby clothes and equipment for free to those in need in Gloucester. Funding to start this project was gained through the National Lottery community fund as well as donations from the church. We have been delighted to base this project from a basement room in the Methodist church hall on Northgate Street and are very grateful to the Methodist congregation for generously allowing us to use the space for a very minimal rent. In 2023 we started collecting and distributing clothing to a handful of families who have been referred to us. We are hopeful that in 2024 we will see many more families come through and also encounter community at our Vibes toddler group which runs at the same time.

Big Give' May and other financial giving

In May we held a giving campaign in the church, encouraging the congregation to donate to 2 projects over and above their regular giving. We raised £2909.85 which was divided between Unity Community and the World Vision disaster relief fund.

CAP

GVC has remained the lead partner of seven churches that have united to run the Gloucester debt centre (Christians Against Poverty'). The centre has continued to engage up to 4 new households each month offering a route out of debt and an offer to join a supportive community.

Plans for 2024

In 2024 we plan to invest in and expand our outreach and community service initiatives as we continue to grow and encourage people to serve and live as Jesus did. We hope to serve 500 families through Growbaby and build on our partnership with the Methodist circuit in both the city centre and on Barton Street.

Gloucester Vineyard Church
Report of the Trustees Continued
For the year ended 31 December 2023

FINANCIAL REVIEW

The Charity has achieved incoming resources of £103,859, expended resources of £95,206, resulting in a surplus for the year of £8,653. This compares to income of £85,627, expenses of £68,458 and a surplus of £17,169 in the previous period.

Cash held at the reporting date amounted to £81,499, compared to £73,653 for the previous period.

Total funds available as at the reporting date amounted to £86,284, of which £28,750 was restricted and the remaining £57,534 was unrestricted. This compared to funds of £77,631, of which £18,958 was restricted and £58,673 was unrestricted.

Reserves

The Charity aims to have surpluses to cover three months of operation in the event of a closure or no income being received. Amounts held in reserve accounts away from day to day accounts amounted to £49,913, compared to £33,467 at the previous reporting date.

Going concern

The Charity is dependant generous donations it receives. However, on the basis of strong reserves and many committed members giving, the Trustees determine that a going concern basis is appropriate for the preparation of these accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is governing by a CIO Foundation model, registered 20 December 2017.

Recruitment and appointment of trustees

The original board of Trustees were selected from our sending Church, Aylesbury Vineyard Church (charity number 3424117). There are no provisions with the constitution for selection of Trustees other than by existing Trustees.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Gloucester Vineyard Church
Charity registration number	1176399
Principal address	Northgate Street Gloucester Gloucestershire GL1 2AN

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Daniel Smith
Dr Stephen Burnhope
Blair Strong
(: 24 July 2023)
Joma Lawton
Alyson Meredith
(Appointed: 24 July 2023)
Darren Reho
(Appointed: 24 July 2023)

Independent examiners

Swift Accountancy
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

Gloucester Vineyard Church
Report of the Trustees Continued
For the year ended 31 December 2023

Approved by the Board of Trustees and signed on its behalf by

..... 18 October 2024
Daniel Smith (Director)

Gloucester Vineyard Church
Independent Examiners Report to the Trustees
For the year ended 31 December 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts 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 examiners statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

A prior period adjustment was included and details can be found at note 7 of the financial statements.

.....
Adam Clegg FCCA BSc (Hons) - 2670702

Swift Accountancy
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

18 October 2024

Gloucester Vineyard Church
Statement of Financial Activities
For the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Income and endowments from:					
Donations and legacies	2	-	9,112	9,112	-
Charitable activities	3	63,473	30,734	94,207	85,605
Investments	4	428	112	540	22
Total		63,901	39,958	103,859	85,627
Expenditure on:					
Charitable activities	5/6	(65,041)	(30,165)	(95,206)	(68,458)
Total		(65,041)	(30,165)	(95,206)	(68,458)
Net income/expenditure		(1,140)	9,793	8,653	17,169
Reconciliation of funds					
Total funds brought forward		58,673	18,958	77,631	60,462
Total funds carried forward		57,533	28,751	86,284	77,631

Gloucester Vineyard Church
Statement of Financial Position
As at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	14	3,489	4,363
		<u>3,489</u>	<u>4,363</u>
Current assets			
Debtors	15	2,290	935
Cash at bank and in hand		81,499	73,653
		<u>83,789</u>	<u>74,588</u>
Creditors: amounts falling due within one year	16	(994)	(1,320)
Net current assets		<u>82,795</u>	<u>73,268</u>
Total assets less current liabilities		<u>86,284</u>	<u>77,631</u>
Net assets		<u>86,284</u>	<u>77,631</u>
The funds of the charity			
Restricted income funds	17	28,751	18,958
Unrestricted income funds	17	57,533	58,673
Total funds		<u>86,284</u>	<u>77,631</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Daniel Smith
Trustee

18 October 2024

Gloucester Vineyard Church
Notes to the Financial Statements
For the year ended 31 December 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Gloucester Vineyard Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The Charity is dependant generous donations it receives. However, on the basis of strong reserves and many committed members giving, the Trustees determine that a going concern basis is appropriate for the preparation of these accounts.

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

Funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	20% Reducing balance
Computer Equipment	20% Reducing balance
Motor Vehicles	20% Reducing balance

Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2023

2. Income from donations and legacies

	2023	2022
	£	£
Restricted funds		
Grants received	9,112	-
	9,112	-
	9,112	-

Analysis of grants received

	2023	
	£	£
National Lottery	9,112	-
	9,112	-
	9,112	-

3. Income from charitable activities

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
<i>Church activities</i>				
Income from charitable activities	51,303	2,570	53,873	51,262
Gift aid received	12,170	355	12,525	11,424
	63,473	2,925	66,398	62,686
<i>CAP debt centre</i>				
Donations received	-	27,809	27,809	22,919
	63,473	30,734	94,207	85,605
	63,473	30,734	94,207	85,605

4. Investment income

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Bank interest receivable	428	112	540	22
	428	112	540	22
	428	112	540	22

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2023

5. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Church activities	62,288	6,444	68,732	41,499
CAP debt centre	-	23,721	23,721	24,414
Support costs	2,753	-	2,753	2,545
	65,041	30,165	95,206	68,458

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2023	2022
	£	£	£	£
Support costs				
Church activities	68,732	2,753	71,485	44,044
CAP debt centre	23,721	-	23,721	24,414
	92,453	2,753	95,206	68,458

9. Analysis of support costs

	2023	2022
	£	£
Church activities		
Finance	1,598	1,500
Governance costs	1,155	1,045
	2,753	2,545

10. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of owned fixed assets	874	1,091
Accountancy fees	756	720
Trustees' remuneration	19,688	12,150
Trustees' pension contributions	175	-
Staff pension contributions	250	242

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2023

11. Staff costs and emoluments

Total staff costs for the year ended 31 December 2023 were:

	2023	2022
	£	£
Salaries and wages	46,183	28,768
Pension costs	425	242
	46,608	29,010
	46,608	29,010

	2023	2022
	0	2
Employees	0	2
Senior pastors	0	2
	0	4
	0	4

13. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	2022
	£	£	£
Income and endowments from:			
Charitable activities	61,946	23,659	85,605
Investments	17	5	22
Total	61,963	23,664	85,627
Expenditure on:			
Charitable activities	(43,098)	(25,360)	(68,458)
Total	(43,098)	(25,360)	(68,458)
Transfers between funds	(3,333)	3,333	-
Net movement in funds	15,532	1,637	17,169
Reconciliation of funds			
Total funds brought forward	43,141	17,321	60,462
Total funds carried forward	58,673	18,958	77,631

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2023

14. Tangible fixed assets

Cost or valuation	Plant and Machinery £	Motor Vehicles £	Computer Equipment £	Total £
At 01 January 2023	4,071	4,000	2,151	10,222
At 31 December 2023	4,071	4,000	2,151	10,222
Depreciation				
At 01 January 2023	2,489	1,952	1,418	5,859
Charge for year	317	410	147	874
At 31 December 2023	2,806	2,362	1,565	6,733
Net book values				
At 31 December 2023	1,265	1,638	586	3,489
At 31 December 2022	1,582	2,048	733	4,363

15. Debtors

	2023 £	2022 £
Amounts due within one year:		
Trade debtors	1,205	226
Prepayments and accrued income	1,085	553
Other debtors	-	156
	2,290	935

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	994	1,320
	994	1,320

17. Movement in funds

Unrestricted Funds

	Balance at 01/01/2023 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2023 £
<i>General</i>					
General	58,673	63,901	(65,041)	-	57,533
	58,673	63,901	(65,041)	-	57,533

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2023

Unrestricted Funds - Previous year

	Balance at 01/01/2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2022 £
<i>General</i>					
General	43,141	61,963	(43,098)	(3,333)	58,673
	43,141	61,963	(43,098)	(3,333)	58,673

Purpose of unrestricted Funds

General

General funds are for the day to day operations for the church.

Restricted Funds

	Balance at 01/01/2023 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2023 £
Christians Against Poverty	18,958	27,921	(23,721)	-	23,158
Growbaby	-	9,128	(4,928)	-	4,200
The Big Give	-	2,909	(1,516)	-	1,393
	18,958	39,958	(30,165)	-	28,751

Restricted Funds - Previous year

	Balance at 01/01/2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2022 £
Christians Against Poverty	17,321	22,924	(24,414)	3,127	18,958
Unity Community	-	740	(946)	206	-
	17,321	23,664	(25,360)	3,333	18,958

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2023

Purpose of restricted funds

Christians Against Poverty

This fund relates to the establishing and running of a CAP Debt Centre.

Unity Community

Unity Community is an umbrella term for everything we do, as a church, alongside refugees and asylum seekers in our county. Our desire is to create grace-filled, inclusive spaces where people from all over the world can be valued, loved and welcomed to Gloucestershire.

The Big Give

The Big Give fund is to facilitate charitable giving to World Vision and future projections with refugees and asylum seekers.

Growbaby

Growbaby is a National Lottery community funded project to collect, sort and distribute baby clothes and equipment for free to those in need in Gloucester.

18. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	3,489	54,044	57,533
Restricted funds			
Christians Against Poverty	-	23,158	23,158
Growbaby	-	4,200	4,200
The Big Give	-	1,393	1,393
	3,489	82,795	86,284

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	4,363	54,310	58,673
Restricted funds			
Christians Against Poverty	-	18,958	18,958
	4,363	73,268	77,631

Gloucester Vineyard Church
Detailed Statement of Financial Activities
For the year ended 31 December 2023

	2023	2022
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Grants receivable	9,112	-
	9,112	-
Charitable activities		
Giving in (Church activities)	53,855	51,257
Sundry income (Church activities)	18	5
Gift aid received (Church activities)	12,525	11,424
Income from charitable activities (CAP debt centre)	17,400	5,468
Donations received (CAP debt centre)	10,141	16,630
Gift aid received (CAP debt centre)	268	821
	94,207	85,605
Investments		
Bank interest receivable	540	22
	540	22
Total incoming resources	103,859	85,627
EXPENDITURE		
Charitable activities		
Staff costs - wages & salaries (Church activities)	(16,654)	(5,617)
Staff costs - pension contributions (Church activities)	(114)	(10)
Trustee - wages & salaries (Church activities)	(19,688)	(12,150)
Trustee - pension contributions (Church activities)	(175)	-
Depreciation - owned assets (Church activities)	(874)	(1,091)
Room rent (Church activities)	(9,937)	(5,304)
Insurance (Church activities)	(421)	(377)
Telephone (Church activities)	(96)	(96)
Catering and hospitality (Church activities)	(864)	(620)
Outreach and events (Church activities)	(3,972)	(4,018)
VCUKI tithe (Church activities)	(3,744)	(3,105)
Local giving (Church activities)	(5,076)	(2,160)
Subscriptions (Church activities)	(1,469)	(1,046)
CPD and training (Church activities)	(1,704)	(1,839)
Motor expenses (Church activities)	(697)	(887)
Sundry expenses (Church activities)	(608)	(625)
Sunday costs (Church activities)	(1,912)	(1,967)
Bank and processing fees (Church activities)	(727)	(587)
Staff costs - wages & salaries (CAP debt centre)	(9,841)	(11,001)
Staff costs - pension contributions (CAP debt centre)	(136)	(232)
CAP centre costs (CAP debt centre)	(10,990)	(11,744)
CAP running costs (CAP debt centre)	(2,754)	(1,437)
	(92,453)	(65,913)
SUPPORT COSTS		
Finance		

Gloucester Vineyard Church
Detailed Statement of Financial Activities Continued
For the year ended 31 December 2023

Finance (Church activities)	(1,598)	(1,500)
	(1,598)	(1,500)
Governance costs		
Independent Examination (Church activities)	(756)	(720)
Other office costs (Church activities)	(399)	(325)
	(1,155)	(1,045)
Total resources expended	(95,206)	(68,458)
Net Income	8,653	17,169

GLOUCESTER VINEYARD CHURCH

England & Wales - Charity number 1176399

Accounts

Gloucester Vineyard Church

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2022

Gloucester Vineyard Church
Contents Page
For the year ended 31 December 2022

Report of the Trustees	1 to 3
Independent Examiner's Report to the Trustees	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

Gloucester Vineyard Church
Report of the Trustees
For the year ended 31 December 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Gloucester Vineyard Church is an evangelical church based in Gloucestershire. We are creating a community that brings hope and joy to Gloucester by introducing people to Jesus and teaching them to live by His example. We are committed to the alleviation of poverty, especially that which affects children, and helping people to become all they were created to be.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

The Church is grateful to all individuals and organizations who have contributed to the overall income and success of projects undertaken.

Gloucester Vineyard Church
Report of the Trustees Continued
For the year ended 31 December 2022

ACHIEVEMENTS AND PERFORMANCE

Significant activities

2022 was a year of great transition and focus for the church. After many years of being unsettled by the COVID19 Pandemic the church struck up a partnership with St John's Methodist Church to share both church and hall space. Effectively this moved the focal point of all the church's charitable activities to this hub in the centre of Gloucester.

Gloucestershire Asylum Seeker Clothing Campaign

Early in the year in response to a plea for help from GARAS (Gloucester Action for Refugees and Asylum Seekers) the church started a 'pop up' clothing campaign aiming to gather surplus clothing from around the county, sort it and distribute it to newly arrived Asylum seekers who were being housed in local hotels. The project ran for some three months and managed to gather and sort over 3,000 items of clothing, serving over 300 Asylum seekers, with all surplus clothing donated to the salvation army. The project attracted volunteer hours and donations from people all over Gloucestershire and from multiple fath backgrounds

Unity Community

In response to the newly arrived asylum seeker population, and after the success of the clothing campaign, The church launched two new initiatives under the umbrella of 'Unity community' Unity community exists to create spaces which welcome the global community to Gloucester with love, dignity and respect. The church started a weekly international football game and a weekly english conversation club. Both of these were intended to build community, teach English and British values and welcome a diverse community to Gloucester. We have also hosted international meals and served individuals 1:1 as needs arise with their Asylum applications. Further we have made efforts to create meaningful voluntary activities for the Asylum seeking community, giving them a chance to use their skills and improve their mental health whilst living in temporary accommodation.

Partnership with Kingsholm Primary School and Nursery

In 2022 the church also struck up a new key partnership with Kingsholm Primary School. This mainly meant visiting the school on a monthly basis to assist with the maintenance of the schools allotments and spiritual garden and carry out litter picks nearby. We also undertook 2 food collections for the school to stock their newly opened mini food bank serving local families in food crisis. In total we collected over 1 ton of food.

Engaging with the Homeless

Due to the new central location of the church's gatherings the church has been in a position to meet, welcome and serve many of the city's homeless population who have often joined the congregation for Sunday gatherings. Many of these interactions have been followed up with conversations offering further signposting and support.

Christians Against Poverty

The Church has continued to run its CAP debt centre alongside 6 other local churches who contribute towards the running and running of the centre. The centre has a capacity to take on four new households a month. In 2022 we were delighted to welcome two new volunteer debt coaches to the centre, thereby freeing up our centre manager to take on other projects which also benefit those struggling with extreme debt like running budgeting courses and attending job clubs.

Creating Community

Alongside all these activities the church has continued in its usual activities of creating and promoting community, investing in young leaders and gathering for worship. We have been taking opportunities to speak the love of Jesus to all those we meet and welcoming everyone regardless of background or faith to be part of the community. We have continued to run our weekly toddler group which is now situated in the centre of town. The church has also been making efforts to welcome students in new ways, hoping to be part of the development of the city centre in the next few years.

Plans for 2023

In 2023 the church hopes to expand its outreach programs to meet the needs of Asylum seekers in more meaningful ways. We also hope to open a baby bank to run alongside our weekly toddler group, recycling quality baby clothes and providing them for free to those in need. We hope to run this baby bank in partnership with local children's hubs and fund it by applying for grants from the national lottery.

We also plan to run our first giving campaign within the church, asking for funds over and above current regular donations, the proceeds of which will be split 50:50 on local projects and projects overseas.

Gloucester Vineyard Church
Report of the Trustees Continued
For the year ended 31 December 2022

FINANCIAL REVIEW

The Charity has achieved incoming resources of £85,627, expended resources of £68,458, resulting in a surplus for the year of £17,169. This compares to income of £69,180, expenses of £55,786 and a surplus of £13,394 in the previous period.

Cash held at the reporting date amounted to £73,653, compared to £55,001 for the previous period. Total funds available as at the reporting date amounted to £77,631, of which £18,958 was restricted and the remaining £58,673 was unrestricted. This compared to funds of £60,463, of which £17,322 was restricted and £43,141 was unrestricted.

Reserves

The Charity aims to have surpluses to cover three months of operation in the event of a closure or no income being received. Amounts held in reserve accounts away from day to day accounts amounted to £33,467, compared to £25,040 at the previous reporting date.

Going concern

The Charity is dependant generous donations it receives. However, on the basis of strong reserves and many committed members giving, the Trustees determine that a going concern basis is appropriate for the preparation of these accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is governing by a CIO Foundation model, registered 20 December 2017.

Recruitment and appointment of trustees

The original board of Trustees were selected from our sending Church, Aylesbury Vineyard Church (charity number 3424117). There are no provisions with the constitution for selection of Trustees other than by existing Trustees.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Gloucester Vineyard Church
Charity registration number	1176399
Principal address	Northgate Street Gloucester Gloucestershire GL1 2AN

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Daniel Smith
Dr Stephen Burnhope
Blair Strong
Joma Lawton

Independent examiners

Swift Accountancy Limited
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

Approved by the Board of Trustees and signed on its behalf by

..... 11 October 2023
Daniel Smith (Director)

Gloucester Vineyard Church
Statement of Financial Activities
For the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Income and endowments from:					
Charitable activities	2	61,946	23,659	85,605	69,176
Investments	3	17	5	22	4
Total		61,963	23,664	85,627	69,180
Expenditure on:					
Charitable activities	4/5	(43,098)	(25,360)	(68,458)	(55,786)
Total		(43,098)	(25,360)	(68,458)	(55,786)
Transfers between funds	6	(3,333)	3,333	-	-
Net movement in funds		15,532	1,637	17,169	13,394
Reconciliation of funds					
Total funds brought forward		43,141	17,321	60,462	47,069
Total funds carried forward		58,673	18,958	77,631	60,463

Gloucester Vineyard Church
Statement of Financial Position
As at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	13	4,363	5,454
		4,363	5,454
Current assets			
Debtors	14	935	951
Cash at bank and in hand		73,653	55,001
		74,588	55,952
Creditors: amounts falling due within one year	15	(1,320)	(943)
Net current assets		73,268	55,009
Total assets less current liabilities		77,631	60,463
Net assets		77,631	60,463
The funds of the charity			
Restricted income funds	16	18,958	17,322
Unrestricted income funds	16	58,673	43,141
Total funds		77,631	60,463

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Daniel Smith

Trustee

11 October 2023

Gloucester Vineyard Church
Notes to the Financial Statements
For the year ended 31 December 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Gloucester Vineyard Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The Charity is dependant generous donations it receives. However, on the basis of strong reserves and many committed members giving, the Trustees determine that a going concern basis is appropriate for the preparation of these accounts.

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

Funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	20% Reducing balance
Computer Equipment	20% Reducing balance
Motor Vehicles	20% Reducing balance

Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2022

2. Income from charitable activities

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
<i>Church activities</i>				
Income from charitable activities	50,522	740	51,262	40,008
Income from charitable activities	11,424	-	11,424	8,588
	61,946	740	62,686	48,596
<i>CAP debt centre</i>				
Donations received	-	22,919	22,919	20,580
	61,946	23,659	85,605	69,176

3. Investment income

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Bank interest receivable	17	5	22	4
	17	5	22	4

4. Costs of charitable activities by fund type

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Church activities	40,553	946	41,499	33,938
CAP debt centre	-	24,414	24,414	20,116
Support costs	2,545	-	2,545	1,732
	43,098	25,360	68,458	55,786

5. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	2022 £	2021 £
Support costs				
Church activities	41,499	2,545	44,044	35,670
CAP debt centre	24,414	-	24,414	20,116
	65,913	2,545	68,458	55,786

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2022

8. Analysis of support costs

	2022	2021
	£	£
Church activities		
Finance	1,500	710
Governance costs	1,045	1,022
	2,545	1,732
	2,545	1,732

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of owned fixed assets	1,091	1,364
Accountancy fees	720	650
Trustees' remuneration	12,150	5,400
Staff pension contributions	242	347
	14,203	12,761
	14,203	12,761

10. Staff costs and emoluments

Total staff costs for the year ended 31 December 2022 were:

	2022	2021
	£	£
Salaries and wages	28,768	27,939
Pension costs	242	347
	29,010	28,286
	29,010	28,286

	2022	2021
Employees	2	2
Senior pastors	2	2
	4	4
	4	4

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2022

12. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2021 £
Income and endowments from:			
Charitable activities	48,596	20,580	69,176
Investments	3	1	4
Total	48,599	20,581	69,180
Expenditure on:			
Charitable activities	(35,670)	(20,116)	(55,786)
Total	(35,670)	(20,116)	(55,786)
Transfers between funds	(5,142)	5,142	-
Net movement in funds	7,787	5,607	13,394
Reconciliation of funds			
Total funds brought forward	35,354	11,715	47,069
Total funds carried forward	43,141	17,322	60,463

13. Tangible fixed assets

Cost or valuation	Plant and Machinery £	Motor Vehicles £	Computer Equipment £	Total £
At 01 January 2022	4,071	4,000	2,151	10,222
At 31 December 2022	4,071	4,000	2,151	10,222
Depreciation				
At 01 January 2022	2,093	1,441	1,235	4,769
Charge for year	396	511	183	1,090
At 31 December 2022	2,489	1,952	1,418	5,859
Net book values				
At 31 December 2022	1,582	2,048	733	4,363
At 31 December 2021	1,978	2,559	916	5,453

14. Debtors

	2022 £	2021 £
Amounts due within one year:		
Trade debtors	226	-
Prepayments and accrued income	553	951
Other debtors	156	-
	935	951

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2022

15. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,320	943
	1,320	943
	1,320	943

16. Movement in funds

Unrestricted Funds

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Transfers	Balance at 31/12/2022
	£	£	£	£	£
<i>General</i>					
General	43,141	61,963	(43,098)	(3,333)	58,673
	43,141	61,963	(43,098)	(3,333)	58,673
	43,141	61,963	(43,098)	(3,333)	58,673

Unrestricted Funds - Previous year

	Balance at 01/01/2021	Incoming resources	Outgoing resources	Transfers	Balance at 31/12/2021
	£	£	£	£	£
<i>General</i>					
General	35,354	48,599	(35,670)	(5,142)	43,141
	35,354	48,599	(35,670)	(5,142)	43,141
	35,354	48,599	(35,670)	(5,142)	43,141

Purpose of unrestricted Funds

General

General funds are for the day to day operations for the church.

Restricted Funds

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Transfers	Balance at 31/12/2022
	£	£	£	£	£
Christians Against Poverty	17,321	22,924	(24,414)	3,127	18,958
Unity Community	-	740	(946)	206	-
	17,321	23,664	(25,360)	3,333	18,958
	17,321	23,664	(25,360)	3,333	18,958

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2022

Restricted Funds - Previous year

	Balance at 01/01/2021	Incoming resources	Outgoing resources	Transfers	Balance at 31/12/2021
	£	£	£	£	£
Christians Against Poverty	11,715	20,581	(20,116)	5,142	17,322
	11,715	20,581	(20,116)	5,142	17,322

Purpose of restricted funds

Christians Against Poverty

This fund relates to the establishing and running of a CAP Debt Centre.

Unity Community

Unity Community is an umbrella term for everything we do, as a church, alongside refugees and asylum seekers in our county. Our desire is to create grace-filled, inclusive spaces where people from all over the world can be valued, loved and welcomed to Gloucestershire.

17. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	4,363	54,310	58,673
Restricted funds			
Christians Against Poverty	-	18,958	18,958
	4,363	73,268	77,631

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2022

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	5,454	37,687	43,141
Restricted funds			
Christians Against Poverty	-	17,322	17,322
	5,454	55,009	60,463
	5,454	55,009	60,463

Gloucester Vineyard Church
Detailed Statement of Financial Activities
For the year ended 31 December 2022

	2022	2021
	£	£
INCOME AND ENDOWMENT		
Charitable activities		
Income from charitable activities (Church activities)	51,262	40,008
Income from charitable activities (Church activities)	11,424	8,588
Income from charitable activities (CAP debt centre)	22,919	20,580
	85,605	69,176
Investments		
Bank interest receivable	22	4
	22	4
Total incoming resources	85,627	69,180
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity (Church activities)	(41,499)	(33,938)
Cost of direct charitable activity (CAP debt centre)	(24,414)	(20,116)
	(65,913)	(54,054)
SUPPORT COSTS		
Finance		
Finance (Church activities)	(1,500)	(710)
	(1,500)	(710)
Governance costs		
Governance costs (Church activities)	(1,045)	(1,022)
	(1,045)	(1,022)
Total resources expended	(68,458)	(55,786)
Net Income	17,169	13,394

GLOUCESTER VINEYARD CHURCH

England & Wales - Charity number 1176399

Accounts

Charity number: 1176399

Gloucester Vineyard Church

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2021

Gloucester Vineyard Church
Contents Page
For the year ended 31 December 2021

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 12
Detailed Statement of Financial Activities	13

Gloucester Vineyard Church
Report of the Trustees
For the year ended 31 December 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Gloucester Vineyard Church is an evangelical church based in Gloucestershire. We are creating a community that brings hope and joy to Gloucester by introducing people to Jesus and teaching them to live by His example. We are committed to the alleviation of poverty, especially that which affects children, and helping people to become all they were created to be.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

The Church is grateful to all individuals and organizations who have contributed to the overall income and success of projects undertaken.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

- Gathering a community of love and support regardless of background, belief or class for mutual support and moral instruction.
- Educating children in our Sunday morning gatherings around their self-worth, role within society and their high value as a child of God.
- Supporting other charitable bodies in the UK who have parallel aims by raising funds through online events.
- Gathering food parcels for a local homeless charity.
- Running a successful CAP Debt Centre that has had significant impact on the local community.
- Giving pastoral care and support to those in crisis.
- Mobilizing volunteers to look out for neighbours affected by the COVID-19 pandemic and national lockdown.
- Gathering people for worship and community and communicating a message of hope to combat loneliness and isolation during the COVID-19 pandemic with Government guidelines.

FINANCIAL REVIEW

The Charity has achieved incoming resources of £69,180, expended resources of £55,786, resulting in a surplus for the year of £13,394. This compares to income of £48,889, expenses of £26,263 and a surplus of £22,626 in the previous period.

Cash held at the reporting date amounted to £55,001, compared to £40,507 for the previous period. Total funds available as at the reporting date amounted to £60,463, of which £17,322 was restricted and the remaining £43,141 was unrestricted. This compared to funds of £47,069, of which £11,715 was restricted and £35,354 was unrestricted.

Reserves

The Charity aims to have surpluses to cover three months of operation in the event of a closure or no income being received. Amounts held in reserve accounts away from day to day accounts amounted to £25,040, compared to £12,021 at the previous reporting date.

Going concern

The Charity is dependant generous donations it receives. However, on the basis of strong reserves and many committed members giving, the Trustees determine that a going concern basis is appropriate for the preparation of these accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is governing by a CIO Foundation model, registered 20 December 2017.

Recruitment and appointment of trustees

The original board of Trustees were selected from our sending Church, Aylesbury Vineyard Church (charity number 3424117). There are no provisions with the constitution for selection of Trustees other than by existing Trustees.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Gloucester Vineyard Church
Charity registration number	1176399
Principal address	Mariners Church Hall Llanthony Road

Gloucester Vineyard Church
Report of the Trustees Continued
For the year ended 31 December 2021

Gloucester
Gloucestershire
GL2 5RB

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Daniel Smith
Dr Stephen Burnhope
(Appointed: 18 January 2021)
Blair Strong
Joma Lawton

Independent examiners

Swift Accountancy Limited
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

Approved by the Board of Trustees and signed on its behalf by

.....
Daniel Smith (Director)

14 October 2022

Gloucester Vineyard Church
Independent Examiners Report to the Trustees
For the year ended 31 December 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts 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 examiners statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

A prior period adjustment was included and details can be found at note 7 of the financial statements.

.....
Adam Clegg FCCA BSc (Hons)

Swift Accountancy Limited
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

14 October 2022

Gloucester Vineyard Church
Statement of Financial Activities
For the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Income and endowments from:					
Charitable activities	2	48,596	20,580	69,176	48,885
Investments	3	3	1	4	4
Total		48,599	20,581	69,180	48,889
Expenditure on:					
Charitable activities	4/5	(35,670)	(20,116)	(55,786)	(26,263)
Total		(35,670)	(20,116)	(55,786)	(26,263)
Transfers between funds	6	(5,142)	5,142	-	-
Net movement in funds		7,787	5,607	13,394	22,626
Reconciliation of funds					
Total funds brought forward		35,354	11,715	47,069	24,443
Total funds carried forward		43,141	17,322	60,463	47,069

Gloucester Vineyard Church
Statement of Financial Position
As at 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	13	5,454	6,197
		<u>5,454</u>	<u>6,197</u>
Current assets			
Debtors	14	951	1,000
Cash at bank and in hand		55,001	40,507
		<u>55,952</u>	<u>41,507</u>
Creditors: amounts falling due within one year	15	(943)	(635)
Net current assets		<u>55,009</u>	<u>40,872</u>
Total assets less current liabilities		<u>60,463</u>	<u>47,069</u>
Net assets		<u>60,463</u>	<u>47,069</u>
The funds of the charity			
Restricted income funds	16	17,322	11,715
Unrestricted income funds	16	43,141	35,354
Total funds		<u>60,463</u>	<u>47,069</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Daniel Smith
Trustee

14 October 2022

Gloucester Vineyard Church
Notes to the Financial Statements
For the year ended 31 December 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Gloucester Vineyard Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The Charity is dependant generous donations it receives. However, on the basis of strong reserves and many committed members giving, the Trustees determine that a going concern basis is appropriate for the preparation of these accounts.

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

Funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	20% Reducing balance
Computer Equipment	20% Reducing balance
Motor Vehicles	20% Reducing balance

Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2021

2. Income from charitable activities

	Unrestricted funds £	Restricted funds £	2021 £	2020 £
<i>Church activities</i>				
Giving in	40,008	-	40,008	28,827
Income from charitable activities	8,588	-	8,588	6,047
	48,596	-	48,596	34,874
<i>CAP debt centre</i>				
Income from charitable activities	-	20,580	20,580	14,011
	48,596	20,580	69,176	48,885

3. Investment income

	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Bank interest receivable	3	1	4	4
	3	1	4	4

4. Costs of charitable activities by fund type

	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Church activities	33,938	-	33,938	21,090
CAP debt centre	-	20,116	20,116	3,432
Support costs	1,732	-	1,732	1,741
	35,670	20,116	55,786	26,263

5. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	2021 £	2020 £
Support costs				
Church activities	33,938	1,732	35,670	22,831
CAP debt centre	20,116	-	20,116	3,432
	54,054	1,732	55,786	26,263

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2021

6. Transfers between funds

Transfers between funds occur when unrestricted reserves are used to support other operations and activities and operations and are made at the discretion of the Trustees.

7. Prior year adjustments

A prior period adjustment exists where a bank account was omitted from the financial statements. The affects of this are as follows:

Statement of Financial Activities

- Income was previously stated as £40,823 and is now £48,889.
- Expenditure was previously stated as £29,290 and is now £26,263.
- The overall affect on reserves was an increase of £11,093.

Statement of Financial Position

- Cash at bank was previously stateed as £28,792 and is now £40,507.

8. Analysis of support costs

	2021	2020
	£	£
Church activities		
Finance	710	587
Governance costs	1,022	1,154
	1,732	1,741
	1,732	1,741

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	1,364	1,704
Accountancy fees	650	600
Trustees' remuneration	5,400	900
Staff pension contributions	347	31
	7,761	4,235
	7,761	4,235

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2021

10. Staff costs and emoluments

Total staff costs for the year ended 31 December 2021 were:

	2021	2020
	£	£
Salaries and wages	27,939	9,868
Pension costs	347	31
	28,286	9,899

	2021	2020
Employees	2	1
Senior pastors	2	2
	4	3

No staff member received emoluments exceeding £60,000.

11. Trustee remuneration and related party transactions

No trustees were remunerated for their role as a trustee.

During the year the Charity has paid D Smith, a trustee, £5,400 (2020 - £900) for their role as senior pastor.

During the year the Charity has paid E Smith, the spouse of a trustee, £5,400 (2020 - £4,050) for their role as senior pastor.

12. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	2020
	£	£	£
Income and endowments from:			
Charitable activities	34,874	14,011	48,885
Investments	3	1	4
Total	34,877	14,012	48,889
Expenditure on:			
Charitable activities	(22,601)	(3,662)	(26,263)
Total	(22,601)	(3,662)	(26,263)
Transfers between funds	(1,172)	1,172	-
Net movement in funds	11,104	11,522	22,626
Reconciliation of funds			
Total funds brought forward	24,250	193	24,443
Total funds carried forward	35,354	11,715	47,069

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2021

13. Tangible fixed assets

Cost or valuation	Plant and Machinery £	Motor Vehicles £	Computer Equipment £	Total £
At 01 January 2021	4,071	4,000	2,151	10,222
At 31 December 2021	4,071	4,000	2,151	10,222
Depreciation				
At 01 January 2021	1,598	800	1,006	3,404
Charge for year	495	640	229	1,364
At 31 December 2021	2,093	1,440	1,235	4,768
Net book values				
At 31 December 2021	1,978	2,560	916	5,454
At 31 December 2020	2,473	3,200	1,145	6,818

14. Debtors

	2021 £	2020 £
Amounts due within one year:		
Trade debtors	-	1,000
Prepayments and accrued income	951	-
	951	1,000

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	943	635
	943	635

16. Movement in funds

Unrestricted Funds

	Balance at 01/01/2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2021 £
<i>General</i>					
General	35,354	48,599	(35,670)	(5,142)	43,141
	35,354	48,599	(35,670)	(5,142)	43,141

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2021

Unrestricted Funds - Previous year

	Balance at 01/01/2020 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2020 £
<i>General</i>					
General	24,250	34,877	(22,601)	(1,172)	35,354
	24,250	34,877	(22,601)	(1,172)	35,354

Purpose of unrestricted Funds

General

General funds are for the day to day operations for the church.

Restricted Funds

	Balance at 01/01/2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2021 £
Christians Against Poverty	11,715	20,581	(20,116)	5,142	17,322
	11,715	20,581	(20,116)	5,142	17,322

Restricted Funds - Previous year

	Balance at 01/01/2020 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2020 £
Christians Against Poverty	-	14,012	(3,432)	1,135	11,715
Every Single Street	193	-	(230)	37	-
	193	14,012	(3,662)	1,172	11,715

Purpose of restricted funds

Every Single Street

This fund was created for grants received relating to the campaign to litter pick all streets in Gloucester. The project has ceased as at 31 December 2020.

Christians Against Poverty

This fund relates to the establishing and running of a CAP Debt Centre.

Gloucester Vineyard Church
Notes to the Financial Statements Continued
For the year ended 31 December 2021

17. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	5,454	37,687	43,141
Restricted funds			
Christians Against Poverty	-	17,322	17,322
	5,454	55,009	60,463
Previous year			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	6,197	29,157	35,354
Restricted funds			
Christians Against Poverty	-	11,715	11,715
	6,197	40,872	47,069

Gloucester Vineyard Church
Detailed Statement of Financial Activities
For the year ended 31 December 2021

	2021	2020
	£	£
INCOME AND ENDOWMENT		
Charitable activities		
Income from charitable activities (Church activities)	40,008	28,827
Income from charitable activities (Church activities)	8,588	6,047
Income from charitable activities (CAP debt centre)	20,580	14,011
	<u>69,176</u>	<u>48,885</u>
Investments		
Bank interest receivable	4	4
	<u>4</u>	<u>4</u>
Total incoming resources	<u>69,180</u>	<u>48,889</u>
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity (Church activities)	(33,938)	(21,090)
Cost of direct charitable activity (CAP debt centre)	(20,116)	(3,432)
	<u>(54,054)</u>	<u>(24,522)</u>
SUPPORT COSTS		
Finance		
Finance (Church activities)	(710)	(587)
	<u>(710)</u>	<u>(587)</u>
Governance costs		
Governance costs (Church activities)	(1,022)	(1,154)
	<u>(1,022)</u>	<u>(1,154)</u>
Total resources expended	<u>(55,786)</u>	<u>(26,263)</u>
Net Income	<u>13,394</u>	<u>22,626</u>

GLOUCESTER VINEYARD CHURCH

England & Wales - Charity number 1176399

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Period 1 April 2020 to 31 December 2020
for
Gloucester Vineyard Church**

Swift Accountancy Limited
Chartered Certified Accountants
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

Gloucester Vineyard Church

Contents of the Financial Statements for the Period 1 April 2020 to 31 December 2020

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9 to 10

Gloucester Vineyard Church

Report of the Trustees for the Period 1 April 2020 to 31 December 2020

The trustees present their report with the financial statements of the charity for the period 1 April 2020 to 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1176399

Principal address

Mariners Church Hall
Llanthony Road
Gloucester
Gloucestershire
GL2 5RB

Trustees

D Smith	
B Strong	- appointed 20.4.2020
J Lawton	
Dr S Burnhope	- appointed 18.1.2021
A Awadzi	- resigned 20.4.2020
Mrs S Hanson	- resigned 18.1.2021

Independent examiner

Swift Accountancy Limited
Chartered Certified Accountants
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is governing by a CIO Foundation model, registered 20 December 2017.

Recruitment and appointment of new trustees

The original board of Trustees were selected from our sending Church, Aylesbury Vineyard Church (charity number 3424117). There are no provisions with the constitution for selection of Trustees other than by existing Trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Gloucester Vineyard Church is an evangelical church based in Gloucestershire. We are creating a community that brings hope and joy to Gloucester by introducing people to Jesus and teaching them to live by His example. We are committed to the alleviation of poverty, especially that which affects children, and helping people to become all they were created to be.

Significant activities

- Regular meeting for Bible teaching and moral instruction.
- Regular community service including litter picks, gardening projects, regular visits to care homes (where possible under Government guidelines), engaging with local projects around neighbourhood restoration.
- Running a mother and toddler group.
- Running gathering events to unite neighbourhoods.
- Establishing a Christians Against Poverty (CAP) Debt Centre.
- Making donations to local charities working at the front line reliving poverty.
- Offering support and assistance to individuals affected by COVID-19.

Gloucester Vineyard Church

Report of the Trustees for the Period 1 April 2020 to 31 December 2020

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have complied with their duty to have regard to the guidance on public benefit published by the Charities Commission on exercising their powers and duties.

Volunteers

The Church is grateful to all individuals and organizations who have contributed to the overall income and success of projects undertaken.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- Gathering a community of love and support regardless of background, belief or class for mutual support and moral instruction.
- Organizing volunteer groups to pick up litter and contribute towards the rejuvenation of the Barton and Tredworth areas of Gloucester.
- Educating children in our Sunday morning gatherings around their self-worth, role within society and their high value as a child of God.
- Supporting other charitable bodies in the UK who have parallel aims by raising funds through online events.
- Gathering food parcels for a local homeless charity.
- Opened a CAP Debt Centre.
- Giving pastoral care and support to those in crisis.
- Mobilizing volunteers to look out for neighbours affected by the COVID-19 pandemic and national lockdown.
- Gathering people for worship and community and communicating a message of hope to combat loneliness and isolation during the COVID-19 pandemic with Government guidelines.

FINANCIAL REVIEW

Reserves policy

The Church has achieved a surplus of £11,533 for the period, compared to a surplus for the previous year of £8,476. Donations have increased consistently and costs for meeting virtually have been managed successfully.

The Church's reserves have remained consistent, being £12,021 at the year of the period, compared to £12,004 for the previous year.

Approved by order of the board of trustees on 29 March 2021 and signed on its behalf by:

D Smith - Trustee

Independent Examiner's Report to the Trustees of Gloucester Vineyard Church

I report on the accounts for the period 1 April 2020 to 31 December 2020, which are set out on pages four to eight.

Responsibilities and basis of report

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Adam Clegg FCCA BSc (Hons)
Association of Chartered Certified Accountants
Swift Accountancy Limited
Chartered Certified Accountants
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

29 March 2021

Gloucester Vineyard Church

**Statement of Financial Activities
for the Period 1 April 2020 to 31 December 2020**

	Notes	Unrestricted fund £	Restricted funds £	Period 1.4.20 to 31.12.20 Total funds £	Year Ended 31.3.20 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		34,874	3,446	38,320	34,837
Investment income	2	3	-	3	4
Incoming resources from charitable activities					
Charitable activities		-	2,500	2,500	200
Total incoming resources		<u>34,877</u>	<u>5,946</u>	<u>40,823</u>	<u>35,041</u>
 RESOURCES EXPENDED					
Charitable activities					
Charitable activities		22,439	6,176	28,615	25,965
Governance costs		675	-	675	600
Total resources expended		<u>23,114</u>	<u>6,176</u>	<u>29,290</u>	<u>26,565</u>
 NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS					
		11,763	(230)	11,533	8,476
Gross transfers between funds	8	(37)	37	-	-
Net incoming/(outgoing) resources		<u>11,726</u>	<u>(193)</u>	<u>11,533</u>	<u>8,476</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		24,250	193	24,443	15,967
TOTAL FUNDS CARRIED FORWARD		<u><u>35,976</u></u>	<u><u>-</u></u>	<u><u>35,976</u></u>	<u><u>24,443</u></u>

The notes form part of these financial statements

Gloucester Vineyard Church

**Balance Sheet
At 31 December 2020**

		Unrestricted fund	Restricted funds	31.12.20 Total funds	31.3.20 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	5	6,818	-	6,818	3,901
CURRENT ASSETS					
Debtors	6	1,000	-	1,000	750
Cash at bank		28,792	-	28,792	20,564
		<u>29,792</u>	<u>-</u>	<u>29,792</u>	<u>21,314</u>
CREDITORS					
Amounts falling due within one year	7	(634)	-	(634)	(772)
NET CURRENT ASSETS		<u>29,158</u>	<u>-</u>	<u>29,158</u>	<u>20,542</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		35,976	-	35,976	24,443
NET ASSETS		<u>35,976</u>	<u>-</u>	<u>35,976</u>	<u>24,443</u>
FUNDS					
Unrestricted funds	8			35,976	24,250
Restricted funds				-	193
TOTAL FUNDS				<u>35,976</u>	<u>24,443</u>

The financial statements were approved by the Board of Trustees on 29 March 2021 and were signed on its behalf by:

D Smith -Trustee

Gloucester Vineyard Church

Notes to the Financial Statements for the Period 1 April 2020 to 31 December 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	Period	Year Ended
	1.4.20	31.3.20
	to	
	31.12.20	31.3.20
	£	£
Deposit account interest	3	4
	<u>3</u>	<u>4</u>

Gloucester Vineyard Church

Notes to the Financial Statements - continued for the Period 1 April 2020 to 31 December 2020

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2020 nor for the year ended 31 March 2020 .

Trustees' expenses

The Church contributed £nil (March 2020 - £260) of running costs towards a van owned by one of the Trustees that was being used for Church business.

A van owned by a Trustee was purchased for £4,000. This was deemed to be a market value and the board of Trustees approved the expenditure.

4. STAFF COSTS

	Period 1.4.20 to 31.12.20 £	Year Ended 31.3.20 £
Wages and salaries	9,866	5,400
Other pension costs	31	-
	<u>9,897</u>	<u>5,400</u>

The average monthly number of employees during the period was as follows:

	Period 1.4.20 to 31.12.20	Year Ended 31.3.20
Employees	<u>2</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

A related party to a Trustee (spouse) received gross remuneration of £4,050 (March 2020 - £5,400) for their role as Senior Pastor on a part time basis. These payments are permitted under the CIO constitution.

Gloucester Vineyard Church

**Notes to the Financial Statements - continued
for the Period 1 April 2020 to 31 December 2020**

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2020	3,450	-	2,151	5,601
Additions	621	4,000	-	4,621
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2020	4,071	4,000	2,151	10,222
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2020	980	-	720	1,700
Charge for year	618	800	286	1,704
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2020	1,598	800	1,006	3,404
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 December 2020	2,473	3,200	1,145	6,818
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	2,470	-	1,431	3,901
	<hr/>	<hr/>	<hr/>	<hr/>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.3.20
	£	£
Trade debtors	1,000	750
	<hr/>	<hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.3.20
	£	£
Other creditors	634	772
	<hr/>	<hr/>

8. MOVEMENT IN FUNDS

Restricted funds analysis

Every Single Street

This fund was created for grants received relating to the campaign to litter pick all streets in Gloucester. The project has ceased as at 31 December 2020.

Christians Against Poverty

This fund relates to the establishing of a CAP Debt Centre

Transfers between funds

Transfers between funds occur where unrestricted funds are used to support projects.

Gloucester Vineyard Church

**Detailed Statement of Financial Activities
for the Period 1 April 2020 to 31 December 2020**

	Period 1.4.20 to 31.12.20 £	Year Ended 31.3.20 £
INCOMING RESOURCES		
Voluntary income		
Donations	30,565	28,590
Gift aid	7,755	6,247
	38,320	34,837
Investment income		
Deposit account interest	3	4
Incoming resources from charitable activities		
Grants	2,500	200
	40,823	35,041
RESOURCES EXPENDED		
Charitable activities		
Wages	9,866	5,400
Pensions	31	-
Rent and room hire	779	7,257
Insurance	232	191
Telephone	72	142
Advertising	-	228
Sundries	51	38
Catering and hospitality	290	1,535
Compassion	-	70
Events	990	1,561
Kids Church	289	153
Gifts and donations	5,450	1,833
Vineyard tithe	1,282	2,043
Subscriptions	853	1,123
Training and CPD	422	695
Sundays	449	2,089
Motor expenses	551	-
CAP Debt Centre	4,226	-
Plant and machinery	618	617
Motor vehicles	800	-
Computer equipment	286	357
	27,537	25,332
Governance costs		
Accountancy	675	600
Support costs		

This page does not form part of the statutory financial statements

Gloucester Vineyard Church

Detailed Statement of Financial Activities for the Period 1 April 2020 to 31 December 2020

	Period 1.4.20 to 31.12.20 £	Year Ended 31.3.20 £
Management		
DBS checks	75	78
Payroll and professional fees	511	454
Office renewals	492	101
	<hr/>	<hr/>
	1,078	633
	<hr/>	<hr/>
Total resources expended	29,290	26,565
	<hr/>	<hr/>
Net income	11,533	8,476
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements