

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
	<u>2,545</u>	<u>1,732</u>

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
	<u>14,103</u>	<u>7,761</u>

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
	<u>29,010</u>	<u>28,286</u>

	2022	2021
Employees	2	2
Senior pastors	2	2
	<u>4</u>	<u>4</u>

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
	<u>1,320</u>	<u>943</u>

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
	<u>43,141</u>	<u>61,963</u>	<u>(43,098)</u>	<u>(3,333)</u>	<u>58,673</u>

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
	<u>35,354</u>	<u>48,599</u>	<u>(35,670)</u>	<u>(5,142)</u>	<u>43,141</u>

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	-
	<u>17,321</u>	<u>23,664</u>	<u>(25,360)</u>	<u>3,333</u>	<u>18,958</u>

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

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