

Gloucester Vineyard Church

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2024

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

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

Analysis of grants received

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

4. Investment income

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Bank interest receivable	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	-
	<u> </u>	<u> </u>

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
	<u>44,890</u>	<u>46,608</u>

	2024	2023
Employees	3	3
Senior pastors	2	2
	<u>5</u>	<u>5</u>

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

	Plant and Machinery £	Computer Equipment £	Total £
Cost or valuation			
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			
General			
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

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)
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	(1,876)	(1,598)
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Governance costs

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

	(95,777)	(95,206)
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Net Income

	9,134	8,653
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