

CARLISLE VINEYARD CHURCH

England & Wales · Charity number 1152611

Details

Status Registered

Legal form Charitable company

Company number [08494400](#)

Registered 2013-06-26

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

Contact

Address Vineyard Hub
Former Mitchell Dryers
Lorne Street
Carlisle
CA2 5DU

Phone 01228212095

Email info@carlislevineyard.com

Website www.carlislevineyard.com

Activities

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

Activities: The advancement of the Christian faith including missionary activities in the UK and also including, but not limited to, the planting of new churches and organisation of congregationsThe relief of sickness and financial hardship and preserve good health by the provision of funds, goods or services of any kindTo provide of assist in the provision of facilities in the interests of social welfare

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£96,573	£103,570	-	-
2023-12-31	£85,936	£96,696	-	-
2022-12-31	£74,537	£115,218	-	-
2021-12-31	£138,035	£121,782	-	-
2020-12-31	£152,600	£109,958	-	-

Trustees

Name	Role	Appointed
Beverley Young	Chair	2022-09-15
ANDREW SCOTT FEARON		2022-11-03
ELIZABETH HALL		2024-01-31
Graeme Donald Wilson		2026-03-03
Mark Taylor		2022-09-15

CARLISLE VINEYARD CHURCH

England & Wales - Charity number 1152611

Accounts

CHARITY COMMISSION

Carlisle Vineyard Church

(A company limited by guarantee)

**Annual Report and Financial
Statements**

31 December 2024

Company registration number: 08494400
Charity registration number: 1152611



Carlisle Vineyard Church

Contents

Reference and Administrative Details	1
Trustees' report	2
Trustees' responsibilities in relation to the financial statements	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9

Carlisle Vineyard Church
Reference and Administrative Details

Charity name	Carlisle Vineyard Church
Charity registration number	1152611
Company registration number	08494400
Registered office	Vineyard Hub Former Mitchel Dryer's Building (Main Entrance) Denton Holme CARLISLE CA2 5DU
Trustees	A Reynolds, Chair A S Fearon B A Young M Taylor E Hall (Appointed 31 January 2024)
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Carlisle Vineyard Church

Trustees' Report for the Year Ended 31 December 2024

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

Governing Document

Carlisle Vineyard Church ("Carlisle Vineyard" or "the Church") is a registered charity number 1152611, incorporated on 18th April 2013, duly constituted by means of its Memorandum and Articles of Association and operating as a church.

The Trustees confirm that they have referred to the Charity Commission public benefit guidance when reviewing the Charity's aims and objectives and in planning future activities.

Objectives & Activities

The objectives of Carlisle Vineyard are:

1. The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including, but not limited to, the planting of new churches and organisation of congregations.
2. The relief of sickness and financial hardship and to preserve good health by the provision of funds, goods or services of any kind
3. The advancement of Christian education.
4. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving the conditions of life.

The advancement of the Christian faith including missionary activities in the United Kingdom and overseas also including, but not limited to, the planting of new churches and organisation of congregations.

Carlisle Vineyard Church has sought to continue to strengthen and build on the previous years, even though we haven't seen big growth, we continue to welcome new people. The relationships with the increasing number of people who are connecting with the values of Carlisle Vineyard Church through our venue (the hub of hope) has been encouraging. These events range from NHS using the space for training, weddings, parties, special causes gathering and other events. Cumbria Deaf Association have started a café which is great to see.

The church plant in the South of Cumbria is growing and developing. We continue to be in regular connection.

The relief of sickness and financial hardship and the preservation of good health through the provision of funds, goods or services.

It was great to see Give A Day connecting with more schools, businesses, groups, and other churches. The projects are always about helping bring people together to do generous things and help create hope filled environments. Carlisle Vineyard enables Give a Day to happen every year.

Every Christmas, we seek to be a practical blessing to those in need. This year we helped with warm hampers, food for a local food bank and gift bags for Cumbria Refugee Action Group who help care for and welcome new people to the city. We also gave financial gifts to the local skate park, PAC (a local counselling charity for young people) and E3 a charity in South Africa who help children access school.

The advancement of Christian education

Throughout 2024 our Sunday gatherings are safe places for worship, prayer and gather around the Bible. The big church lunch on the second Sunday of every month is a great time for connection. The Scattered Sundays (last Sunday in the month) is where we encourage people to open up their homes to invite friends and neighbours to come and enjoy food.

"Reset" the group that met on a Wednesday has now split into two groups, these two groups are important smaller groups of people who are committed to doing life together.

Carlisle Vineyard Church

Trustees' Report for the Year Ended 31 December 2024

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Community and connection are important values to us, so events such as wreath making, feast Sundays, and Give a day to the City are really important. We are exploring about restarting Space to Talk in the new year.

We continue to have good connections across the city with other churches, Safe Families for children, Carlisle Ambassadors amongst others.

Organisational Structure

Carlisle Vineyard Church is a company limited by guarantee as well as a registered charity, in which the company directors also form the Board of Trustees. The liability of each trustee director in the event of a winding up is limited to £1. The day to day running of the Church is delegated to the pastoral and administrative staff led by A Fearon.

Appointment of Trustee Directors

New trustee directors are appointed when appropriate suitable candidates are considered upon the basis of their skill, experience and understanding of the aims of the Church.

Financial Performance

The financial statements as presented show a deficit on unrestricted funds during the period of £7,067 and a surplus of £70 on restricted funds during the period.

Performance against the charitable aims and objectives of the organisation are noted in the section "Objectives and Activities".

Reserves Policy

The trustee directors have examined the Church's requirements for free reserves in the light of the predominant risks to the Church. The main risk is a reduction in the Church community giving rise to a reduction in income. The trustee directors have reviewed the reserves policy and consider it appropriate to aim to retain free reserves up to the equivalent running costs for six months.

As at 31st December 2024 the general protected reserve amounted to £25,087 and this is expected to vary during 2025 in the line with Church expenditure and Church community levels. This policy will be kept under constant review.

Free reserves as at 31 December 2024 are £27,079.

Risk Management

The systems of internal controls are designed to provide reasonable, but not absolute assurance against material misstatement or loss. They include:

- a) An annual budget considered by the trustee directors.
- b) Regular consideration by the trustee directors of financial reports.
- c) Delegation of authority and segregation of duties.
- d) Identification of management of risks.

The trustee directors aim to review on a regular basis the main risks that the Church faces. They believe that maintaining free reserves, combined with appropriate controls over the key financial systems, provides sufficient resources in the event of unexpected or adverse conditions. The trustee directors are also of the opinion that adequate systems are in place to mitigate any significant matters arising from operational and business risks.

Carlisle Vineyard Church
Trustees' Report for the Year Ended 31 December 2024

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 25 March 2025 and signed on its behalf by:



A Reynolds
Trustee

Carlisle Vineyard Church

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Carlisle Vineyard Church for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Carlisle Vineyard Church**

I report on the accounts of the company for the year ended 31 December 2024, which are set out on pages 7 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 as amended by the Charities Act 2022 (the Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the Act; and
- state whether particular matters have come to my attention.


Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Joanne Thomlinson FCA
Dodd & Co Limited
Chartered Accountants

25 March 2025

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Carlisle Vineyard Church

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 December 2024

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023	
Note	£	£	£	£	
Income and endowments from:					
Donations and legacies	2	64,927	3,924	68,851	66,828
Investments	3	507	-	507	476
Charitable activities	4	27,215	-	27,215	18,632
Total income and endowments		<u>92,649</u>	<u>3,924</u>	<u>96,573</u>	<u>85,936</u>
Expenditure on:					
Charitable activities		99,716	3,854	103,570	96,696
Total expenditure		<u>99,716</u>	<u>3,854</u>	<u>103,570</u>	<u>96,696</u>
Net expenditure before transfers		(7,067)	70	(6,997)	(10,760)
Transfers					
Transfers between funds		-	-	-	-
Net movements in funds		(7,067)	70	(6,997)	(10,760)
Reconciliation of funds					
Total funds brought forward		35,216	-	35,216	45,976
Total funds carried forward		<u>28,149</u>	<u>70</u>	<u>28,219</u>	<u>35,216</u>

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 9 to 19 form an integral part of these financial statements.

Carlisle Vineyard Church
Company registration number: 08494400
Balance Sheet as at 31 December 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		715		1,143
Current assets					
Debtors	11	2,964		3,727	
Cash at bank and in hand		28,565		36,835	
		<u>31,529</u>		<u>40,562</u>	
Creditors: Amounts falling due within one year	12	<u>(4,025)</u>		<u>(6,489)</u>	
Net current assets			<u>27,504</u>		<u>34,073</u>
Net assets			<u>28,219</u>		<u>35,216</u>
The funds of the charity:					
Restricted funds			70		-
Unrestricted funds					
Unrestricted income funds			<u>28,149</u>		<u>35,216</u>
Total charity funds			<u>28,219</u>		<u>35,216</u>

For the financial year ended 31 December 2024, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 25 March 2025 and signed on its behalf by:

..... *A Reynolds*

A Reynolds
Trustee

The notes on pages 9 to 19 form an integral part of these financial statements.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company 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 notes.

Going concern

These financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 17.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £400 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	20% straight line basis
-----------	-------------------------

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations and legacies				
Committed giving	50,051	-	50,051	52,420
Appeals and donations	6,057	-	6,057	3,623
Gift Aid tax reclaimed	8,819	-	8,819	8,535
	64,927	-	64,927	64,578
Grants				
Grants - other agencies	-	3,924	3,924	2,250
	64,927	3,924	68,851	66,828

Of the donations and legacies income in 2023, £66,353 related to unrestricted funds and £475 related to restricted funds.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

3 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Interest on cash deposits	507	-	507	476

All of the investment in 2023 related to unrestricted funds.

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Event income	1,769	-	1,769	2,404
Rental income	25,446	-	25,446	16,011
(Profit)/loss on disposal of tangible fixed assets	-	-	-	217
	27,215	-	27,215	18,632

All of the income from charitable activities in 2023 related to unrestricted funds.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

5 Expenditure

	Charitable activities	Total 2024	Total 2023
	£	£	£
Direct costs			
Employment costs	42,064	42,064	40,871
Telephone and fax	466	466	437
Global gifts	1,122	1,122	4,045
VCUKI giving	2,857	2,857	2,869
Sundry expenses	981	981	393
Church ministries and groups	4,038	4,038	4,593
Local outreach	8,579	8,579	7,788
Stewardship services	666	666	676
	<u>60,773</u>	<u>60,773</u>	<u>61,672</u>
Support costs			
Rent	26,400	26,400	16,400
Light, heat and power	1,600	1,600	1,880
Insurance	503	503	224
Repairs and maintenance	5,012	5,012	8,702
Computer software and maintenance costs	1,182	1,182	2,095
Printing, postage and stationery	206	206	202
Trade subscriptions	624	624	516
Sundry expenses	113	113	13
Cleaning	3,930	3,930	1,978
Advertising	367	367	612
Accountancy fees	1,932	1,932	1,426
Independent examiner's fee	500	500	500
Depreciation of freehold property	428	428	476
	<u>42,797</u>	<u>42,797</u>	<u>35,024</u>
	<u>103,570</u>	<u>103,570</u>	<u>96,696</u>

Of the expenditure in 2023, £92,521 related to unrestricted funds and £4,175 related to restricted funds.

6 Governance costs

	2024	2023
	£	£
Accountancy fees - 2023	738	1,426
Accountancy fees - 2024	1,194	-
Independent examiner's fee	500	500
	<u>2,432</u>	<u>1,926</u>

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

7 Trustees' remuneration and expenses

During the year, A Fearon, received remuneration for his role as Team Leader of the charity of £16,247 (2023 - £17,140) being gross salary and employer's pension contributions. These payments were made in accordance with the provisions in the governing document of the charity. A Fearon receives no remuneration in his role as a trustee.

Three trustees received reimbursement for costs incurred of £1,937 (2023 - £1,313) during the year for travel and day-to-day running costs of the charity.

8 Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Profit on disposal of tangible fixed assets	-	(217)
Depreciation of tangible fixed assets	428	476
	428	476

9 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2024 No.	2023 No.
Charitable activities	3	3
	3	3

The aggregate payroll costs of these persons were as follows:

	2024 £	2023 £
Wages and salaries	39,443	39,387
Other pension costs	936	936
	40,379	40,323

No employee received emoluments of more than £60,000 during the year (2023 - No. 0).

The key management personnel comprise the Trustees and the senior management. The total employee benefits of the key management personnel of the Charity were £16,247 (2023 - £17,140).

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

10 Tangible fixed assets

	Equipment £
Cost	
As at 1 January 2024 and 31 December 2024	5,930
Depreciation	
As at 1 January 2024	4,787
Charge for the year	428
As at 31 December 2024	5,215
Net book value	
As at 31 December 2024	715
As at 31 December 2023	1,143

11 Debtors

	2024 £	2023 £
Trade debtors	627	827
Prepayments and accrued income	2,337	2,900
	2,964	3,727

12 Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,273	3,158
Other creditors	202	182
Accruals and deferred income	1,550	3,149
	4,025	6,489

13 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2024

..... *continued*

14 Operating lease commitments

As at 31 December 2024 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	Land and Buildings	
	2024	2023
	£	£
Within one year	<u>6,600</u>	<u>9,600</u>

15 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £936 (2023 - £936).

Contributions totalling £182 (2023 - £182) were payable to the scheme at the end of the period and are included in creditors.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

16 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

17 Analysis of funds

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General Funds				
Unrestricted income fund	35,216	92,649	(99,716)	28,149
Restricted Funds				
GAD Fund	-	3,924	(3,854)	70
South Church Plant	-	-	-	-
	-	3,924	(3,854)	70
	<u>35,216</u>	<u>96,573</u>	<u>(103,570)</u>	<u>28,219</u>

GAD Fund - Give A Day to the City is a city wide initiative (now expanded to national) to inspire business' and other organisations to voluntarily give of their time and resources to help benefit projects across the city to help increase the wellbeing and atmosphere of our city.

South Church Plant - A fund saving towards releasing a new vineyard church that will be a multiplication of Carlisle Vineyard and called Lune Valley Vineyard.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

Prior period

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General Funds					
Unrestricted income fund	40,473	85,461	(92,521)	1,803	35,216
Restricted Funds					
GAD Fund	1,258	-	(1,258)	-	-
South Church Plant	4,245	475	(2,917)	(1,803)	-
	5,503	475	(4,175)	(1,803)	-
	45,976	85,936	(96,696)	-	35,216

18 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	715	-	715	1,143
Current assets	31,459	70	31,529	40,562
Creditors: Amounts falling due within one year	(4,025)	-	(4,025)	(6,489)
Net assets	28,149	70	28,219	35,216

Prior period

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Tangible assets	1,143	1,143	1,619
Current assets	40,562	40,562	45,870
Creditors: Amounts falling due within one year	(6,489)	(6,489)	(1,513)
Net assets	35,216	35,216	45,976

CARLISLE VINEYARD CHURCH

England & Wales - Charity number 1152611

Accounts

CHARITY COMMISSION

Carlisle Vineyard Church

(A company limited by guarantee)

**Annual Report and Financial
Statements**

31 December 2023

Company registration number: 08494400

Charity registration number: 1152611



Carlisle Vineyard Church

Contents

Reference and Administrative Details	1
Trustees' report	2
Trustees' responsibilities in relation to the financial statements	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9

Carlisle Vineyard Church
Reference and Administrative Details

Charity name	Carlisle Vineyard Church
Charity registration number	1152611
Company registration number	08494400
Registered office	Vineyard Hub Former Mitchel Dryer's Building (Main Entrance) Denton Holme CARLISLE CA2 5DU
Trustees	A Reynolds, Chair S Mitchell (Resigned 3 May 2023) J Blair (Resigned 31 October 2023) A S Fearon B A Young M Taylor E Hall (Appointed 31 January 2024)
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Carlisle Vineyard Church

Trustees' Report for the Year Ended 31 December 2023

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

Governing Document

Carlisle Vineyard Church ("Carlisle Vineyard" or "the Church") is a registered charity number 1152611, incorporated on 18th April 2013, duly constituted by means of its Memorandum and Articles of Association and operating as a church.

The Trustees confirm that they have referred to the Charity Commission public benefit guidance when reviewing the Charity's aims and objectives and in planning future activities.

Objectives & Activities

The objectives of Carlisle Vineyard are:

1. The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including, but not limited to, the planting of new churches and organisation of congregations.
2. The relief of sickness and financial hardship and to preserve good health by the provision of funds, goods or services of any kind
3. The advancement of Christian education.
4. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving the conditions of life.

The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and, also including, but not limited to, the planting of new churches and organisation of congregations.

Despite lots of change and challenge we have continued to love and serve the city. We have seen numbers and giving decrease yet we have seen the church community step up in regards to commitment and involvement. We have always sought to be a blessing to the city and one exciting partnership with our Hub venue is that we have been able to share the space with Cumbria Deaf association and also The Well Communities, which is an organization that helps people come out of addiction. As a church we have connected with many different people from these groups.

We also had two lots of people getting baptised in local rivers across 2023.

The group in the South of Cumbria have restarted the church plant concept and we have connected them to others in the Vineyard movement who will help them in this next season. We continue to be in regular connection.

The relief of sickness and financial hardship and the preservation of good health through the provision of funds, goods or services.

Give A Day has enjoyed a great year coming out of the covid restrictions we have seen schools, businesses, groups, other churches getting involved with many generous projects across the city. Carlisle Vineyard enables Give a Day to happen every year.

At Christmas, we again helped with resources for those who have just moved to the city, and we gave hampers away to struggling families. We work with Cumbria Refugee Action Group in welcoming new people to the city with resources and practical gifts to those most in need.

The advancement of Christian education

During 2023 we have met in community every Sunday to worship, pray and gather around the Bible or feast around tables. On the second Sunday in the month, we have started to have a big church lunch all together. The last Sunday in the month is called Scattered Sunday and we encourage people to open up their homes to invite friends and neighbours to come and enjoy food.

Carlisle Vineyard Church

Trustees' Report for the Year Ended 31 December 2023

We have continued to gather together at the Wednesday evening Reser meeting, the group has gotten smaller, but the relationships have developed.

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

As a church we have had different events throughout the year such as wreath making, feast Sundays, Taco Tuesdays (student age group) Give a day to the City, we have also helped develop Space to Talk which is where we help provide a safe space for connection and to ask people how they are. This has happened on a number of occasions in and around the city.

We have good connections across the city with other churches, Safe Families for children, Carlisle Ambassadors amongst others.

Organisational Structure

Carlisle Vineyard Church is a company limited by guarantee as well as a registered charity, in which the company directors also form the Board of Trustees. The liability of each trustee director in the event of a winding up is limited to £1. The day to day running of the Church is delegated to the pastoral and administrative staff led by A Fearon.

Appointment of Trustee Directors

New trustee directors are appointed when appropriate suitable candidates are considered upon the basis of their skill, experience and understanding of the aims of the Church.

Financial Performance

The financial statements as presented show a deficit on unrestricted funds during the period of £5,257.

The GAD Fund began 2023 with £1,258 funds which were all allocated spends and not profit, £1,258 has been distributed within the year. This leaves the total fund standing at £nil at the end of 2023.

The South Church Plant fund began the year with £4,245, it received £475 during the year and £2,917 has been distributed. The project was completed during the year and the remaining £1,803 was transferred to the unrestricted fund.

Performance against the charitable aims and objectives of the organisation are noted in the section "Objectives and Activities".

Reserves Policy

The trustee directors have examined the Church's requirements for free reserves in the light of the predominant risks to the Church. The main risk is a reduction in the Church community giving rise to a reduction in income. The trustee directors have reviewed the reserves policy and consider it appropriate to aim to retain free reserves up to the equivalent running costs for six months.

As at 31st December 2023 the general protected reserve amounted to £30,000 and this is expected to vary during 2024 in the line with Church expenditure and Church community levels. This policy will be kept under constant review.

Free reserves as at 31 December 2023 are £34,073

Carlisle Vineyard Church
Trustees' Report for the Year Ended 31 December 2023

Risk Management

The systems of internal controls are designed to provide reasonable, but not absolute assurance against material misstatement or loss. They include:

- a) An annual budget considered by the trustee directors.
- b) Regular consideration by the trustee directors of financial reports.
- c) Delegation of authority and segregation of duties.
- d) Identification of management of risks.

The trustee directors aim to review on a regular basis the main risks that the Church faces. They believe that maintaining free reserves, combined with appropriate controls over the key financial systems, provides sufficient resources in the event of unexpected or adverse conditions. The trustee directors are also of the opinion that adequate systems are in place to mitigate any significant matters arising from operational and business risks.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 2 July 2024 and signed on its behalf by:

..... *A. Reynolds*

A Reynolds
Trustee

Carlisle Vineyard Church

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Carlisle Vineyard Church for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Carlisle Vineyard Church**

I report on the accounts of the company for the year ended 31 December 2023, which are set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.


Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
Joanne Thomlinson FCA
Dodd & Co Limited
Chartered Accountants

2 July 2024

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Carlisle Vineyard Church

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 December 2023

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022	
Note	£	£	£	£	
Income and endowments from:					
Donations and legacies	2	66,353	475	66,828	71,436
Investments	3	476	-	476	61
Charitable activities	4	18,632	-	18,632	3,040
Total income and endowments		<u>85,461</u>	<u>475</u>	<u>85,936</u>	<u>74,537</u>
Expenditure on:					
Charitable activities		92,521	4,175	96,696	115,218
Total expenditure		<u>92,521</u>	<u>4,175</u>	<u>96,696</u>	<u>115,218</u>
Net expenditure before transfers		(7,060)	(3,700)	(10,760)	(40,681)
Transfers					
Transfers between funds		1,803	(1,803)	-	-
Net movements in funds		(5,257)	(5,503)	(10,760)	(40,681)
Reconciliation of funds					
Total funds brought forward		40,473	5,503	45,976	86,657
Total funds carried forward		<u>35,216</u>	<u>-</u>	<u>35,216</u>	<u>45,976</u>

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 9 to 20 form an integral part of these financial statements.

Carlisle Vineyard Church
Company registration number: 08494400
Balance Sheet as at 31 December 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		1,143		1,619
Current assets					
Debtors	11	3,727		573	
Cash at bank and in hand		36,835		45,297	
		<u>40,562</u>		<u>45,870</u>	
Creditors: Amounts falling due within one year	12	<u>(6,489)</u>		<u>(1,513)</u>	
Net current assets			<u>34,073</u>		<u>44,357</u>
Net assets			<u><u>35,216</u></u>		<u><u>45,976</u></u>
The funds of the charity:					
Restricted funds			-		5,503
Unrestricted funds					
Unrestricted income funds			<u>35,216</u>		<u>40,473</u>
Total charity funds			<u><u>35,216</u></u>		<u><u>45,976</u></u>

For the financial year ended 31 December 2023, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 2 July 2024 and signed on its behalf by:

..... *A. Reynolds*

A Reynolds
Trustee

The notes on pages 9 to 20 form an integral part of these financial statements.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company 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 notes.

Going concern

These financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 17.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £400 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	20% straight line basis
-----------	-------------------------

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations and legacies				
Committed giving	52,420	-	52,420	49,808
Appeals and donations	3,160	463	3,623	7,950
Gift Aid tax reclaimed	8,523	12	8,535	7,978
	64,103	475	64,578	65,736
Grants				
UK Government grants	-	-	-	5,300
Grants - other agencies	2,250	-	2,250	400
	2,250	-	2,250	5,700
	66,353	475	66,828	71,436

Of the donations and legacies income in 2022, £68,726 related to unrestricted funds and £2,710 related to restricted funds.

Carlisle Vineyard Church
Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

3 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Interest on cash deposits	476	-	476	61

All of the donations and legacies income in 2022 related to unrestricted funds.

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Event income	2,404	-	2,404	1,022
Rental income	16,011	-	16,011	2,018
(Profit)/loss on disposal of tangible fixed assets	217	-	217	-
	<u>18,632</u>	<u>-</u>	<u>18,632</u>	<u>3,040</u>

All of the income from charitable activities in 2022 related to unrestricted funds.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

5 Expenditure

	Charitable activities	Total 2023	Total 2022
	£	£	£
Direct costs			
Employment costs	40,871	40,871	51,133
Telephone and fax	437	437	238
Global gifts	4,045	4,045	13,004
VCUKI giving	2,869	2,869	3,873
Sundry expenses	393	393	165
Church ministries and groups	4,593	4,593	3,951
Local outreach	7,788	7,788	16,316
Stewardship services	676	676	755
	61,672	61,672	89,435
Support costs			
Rent	16,400	16,400	13,200
Light, heat and power	1,880	1,880	214
Insurance	224	224	544
Repairs and maintenance	8,702	8,702	1,677
Computer software and maintenance costs	2,095	2,095	1,367
Printing, postage and stationery	202	202	415
Trade subscriptions	516	516	711
Sundry expenses	13	13	13
Cleaning	1,978	1,978	1,341
Advertising	612	612	771
Accountancy fees	1,426	1,426	4,144
Independent examiner's fee	500	500	220
Depreciation of freehold property	476	476	1,166
	35,024	35,024	25,783
	96,696	96,696	115,218

Of the expenditure in 2022, £90,831 related to unrestricted funds and £24,387 related to restricted funds.

6 Governance costs

	2023	2022
	£	£
Accountancy fees	1,426	4,144
Independent examiner's fee	500	220
	6,778	13,532

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

7 Trustees' remuneration and expenses

During the year, A Fearon, received remuneration for his role as Team Leader of the charity of £17,140 (2022 - £13,518) being gross salary and employer's pension contributions. These payments were made in accordance with the provisions in the governing document of the charity. A Fearon receives no remuneration in his role as a trustee.

Two trustees received reimbursement for costs incurred of £1,313 during the year.

One trustee received a gift valued at £50 as appreciation for their role.

8 Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Profit on disposal of tangible fixed assets	(217)	-
Depreciation of tangible fixed assets	476	1,166
	476	1,166

9 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2023 No.	2022 No.
Charitable activities	3	5
	3	5

The aggregate payroll costs of these persons were as follows:

	2023 £	2022 £
Wages and salaries	39,387	43,881
Other pension costs	936	1,133
	40,323	45,014

No employee received emoluments of more than £60,000 during the year (2022 - No. 0).

The key management personnel comprise the Trustees and the senior management. The total employee benefits of the key management personnel of the Charity were £17,140 (2022 - £13,517).

Carlisle Vineyard Church
Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

10 Tangible fixed assets

	Equipment £
Cost	
As at 1 January 2023	6,147
Disposals	(217)
As at 31 December 2023	<u>5,930</u>
Depreciation	
As at 1 January 2023	4,528
Eliminated on disposals	(217)
Charge for the year	476
As at 31 December 2023	<u>4,787</u>
Net book value	
As at 31 December 2023	<u>1,143</u>
As at 31 December 2022	<u>1,619</u>

11 Debtors

	2023 £	2022 £
Trade debtors	827	573
Prepayments and accrued income	2,900	-
	<u>3,727</u>	<u>573</u>

12 Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,158	150
Other creditors	182	223
Accruals and deferred income	3,149	1,140
	<u>6,489</u>	<u>1,513</u>

13 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

14 Operating lease commitments

As at 31 December 2023 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	Land and Buildings	
	2023 £	2022 £
Within one year	9,600	14,400
Within two and five years	-	9,600
	<u>9,600</u>	<u>24,000</u>

15 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £936 (2022 - £1,133).

Contributions totalling £182 (2022 - £223) were payable to the scheme at the end of the period and are included in creditors.

Carlisle Vineyard Church
Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

16 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

17 Analysis of funds

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General Funds					
Unrestricted income fund	40,473	85,461	(92,521)	1,803	35,216
Restricted Funds					
GAD Fund	1,258	-	(1,258)	-	-
South Church Plant	4,245	475	(2,917)	(1,803)	-
	<u>5,503</u>	<u>475</u>	<u>(4,175)</u>	<u>(1,803)</u>	<u>-</u>
	<u>45,976</u>	<u>85,936</u>	<u>(96,696)</u>	<u>-</u>	<u>35,216</u>

GAD Fund - Give A Day to the City is a city wide initiative (now expanded to national) to inspire business' and other organisations to voluntarily give of their time and resources to help benefit projects across the city to help increase the wellbeing and atmosphere of our city.

South Church Plant - A fund saving towards releasing a new vineyard church that will be a multiplication of Carlisle Vineyard and called Lune Valley Vineyard.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

Prior period

	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General Funds		-			
Unrestricted income fund	60,100	71,827	(90,831)	(623)	40,473
Restricted Funds					
GAD Fund	2,497	-	(1,239)	-	1,258
South Church Plant	13,245	2,210	(11,210)	-	4,245
Space to Talk	10,815	500	(11,938)	623	-
	<u>26,557</u>	<u>5,710</u>	<u>(24,387)</u>	<u>623</u>	<u>5,503</u>
	<u>86,657</u>	<u>74,537</u>	<u>(115,218)</u>	<u>-</u>	<u>45,976</u>

18 Transfers

A transfer has been made from South Church Plant to unrestricted following the completion of the related project and therefore the funds were released to unrestricted.

Carlisle Vineyard Church
Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

19 Net assets by fund

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Tangible assets	1,143	1,143	1,619
Current assets	40,562	40,562	45,870
Creditors: Amounts falling due within one year	(6,489)	(6,489)	(1,513)
Net assets	<u>35,216</u>	<u>35,216</u>	<u>45,976</u>

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Tangible assets	1,619	-	1,619	2,356
Current assets	40,367	5,503	45,870	86,734
Creditors: Amounts falling due within one year	(1,513)	-	(1,513)	(2,433)
Net assets	<u>40,473</u>	<u>5,503</u>	<u>45,976</u>	<u>86,657</u>

CARLISLE VINEYARD CHURCH

England & Wales - Charity number 1152611

Accounts

CHARITY COMMISSION

Carlisle Vineyard Church

(A company limited by guarantee)

**Annual Report and Financial
Statements**

31 December 2022

Company registration number: 08494400
Charity registration number: 1152611



Carlisle Vineyard Church

Contents

Reference and Administrative Details	1
Trustees' report	2
Trustees' responsibilities in relation to the financial statements	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9

Carlisle Vineyard Church
Reference and Administrative Details

Charity name	Carlisle Vineyard Church
Charity registration number	1152611
Company registration number	08494400
Registered office	Vineyard Hub Former Mitchel Dryer's Building (Main Entrance) Denton Holme CARLISLE CA2 5DU
Trustees	A Reynolds, Chair S Mitchell J Askew (Resigned 17 May 2022) J Blair R Fearon (Resigned 31 October 2022) A S Fearon (Appointment 3 November 2022) B A Young (Appointment 15 September 2022) M Taylor (Appointment 15 September 2022)
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Carlisle Vineyard Church

Trustees' Report for the Year Ended 31 December 2022

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

Governing Document

Carlisle Vineyard Church ("Carlisle Vineyard" or "the Church") is a registered charity number 1152611, incorporated on 18th April 2013, duly constituted by means of its Memorandum and Articles of Association and operating as a church.

The Trustees confirm that they have referred to the Charity Commission public benefit guidance when reviewing the Charity's aims and objectives and in planning future activities.

Objectives & Activities

The objectives of Carlisle Vineyard are:

1. The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including, but not limited to, the planting of new churches and organisation of congregations.
2. The relief of sickness and financial hardship and to preserve good health by the provision of funds, goods or services of any kind
3. The advancement of Christian education.
4. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving the conditions of life.

The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and, also including, but not limited to, the planting of new churches and organisation of congregations

Serving and loving the city as a church by being good neighbours remained a priority. Many people have gone through lots of challenges and as a church we wanted to respond well. Despite giving to the charity seeing a decrease, we have sought to continue to bless the city. We have continued to send financial provision for those around the world who are less fortunate.

We had a baptism in the venue, and have seen new members connect with Carlisle Vineyard Church, we have also seen some people move away.

We have restarted our prayer meeting.

The group in the South of Cumbria have paused the church plant moving forward due to covid, but will restart the conversation in the future. They are still in good relationship and contact with the leaders of Carlisle Vineyard church.

The relief of sickness and financial hardship and the preservation of good health through the provision of funds, goods or services

Give A Day to the city despite Covid restrictions has continued to work through local businesses, groups and schools. We help inspire and resource people to be kind, generous and do generous things together. We also had a big group from Carlisle Vineyard Church who came together as part of Give a Day and served James Rennie school by doing practical jobs around the site, and providing gift boxes, coffee machines and treats for all the staff.

At Christmas, we helped with kindness bags for those who have just moved to the city, and we gave hampers away to struggling families.

Carlisle Vineyard Church
Trustees' Report for the Year Ended 31 December 2022

We have continued to work alongside Cumbria Refugee Action Group in welcoming new people to the city, through bags of courage, welcome boxes and helping with practical needs for those families that are most in need.

The advancement of Christian education

Throughout 2022 we have been able to meet as a community every Sunday to worship, pray and gather around the Bible or feast around tables. Meeting together in person has helped with connection, however for some it has been harder to reconnect.

We started a weekly gathering called Reset, this was an opportunity as a community to reset with God, reset with each other and reset ourselves within the vision of blessing and loving our city, this has proven to be a very helpful environment and has continued throughout the year.

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life

In order to help create opportunities for connection, we have put on events throughout the year such as a wreath making evening, feast Sundays where on the last Sunday of every month we encourage people to go on walks with people, invite people into homes, often around food. We have trialled Taco Tuesday in order to create a safe space for the student age group in the city with a view to having a regular connection point start in 2023.

We have partnered with safe Families for children, we have supported them financially, and when practical needs arise, we provide things like beds or food to families most in need.

We have also made use of space in the venue to allow different groups to start using the space, groups who help families with adoptions and The Well Communities have started exploring moving into the space.

Organisational Structure

Carlisle Vineyard Church is a company limited by guarantee as well as a registered charity, in which the company directors also form the Board of Trustees. The liability of each trustee director in the event of a winding up is limited to £1. The day to day running of the Church is delegated to the pastoral and administrative staff led by A Fearon.

Appointment of Trustee Directors

New trustee directors are appointed when appropriate suitable candidates are considered upon the basis of their skill, experience and understanding of the aims of the Church.

Financial Performance

The financial statements as presented show a deficit on unrestricted funds during the period of £19,627.

The GAD Fund began 2022 with £2,497 funds which were all allocated spends and not profit, £1,239 has been distributed within the year. This leaves the total fund standing at £1,258 at the end of 2022. This is not a surplus as it is due to money allocated for specific project costs not being spent yet in 2022 and therefore will be there to cover costs in 2023.

The South Church Plant fund began the year with £13,245, it received £2,210 during the year and £11,210 has been distributed. At the end of 2022 there is £4,245 to be carried forward. Carlisle Vineyard Church and the two people who have given financially to the work on the South Church Plant agreed that £11,210 would be given to Carnforth Methodist Church and a smaller gift to a local ministry.

Space to Talk began 2022 with £10,815 in the fund, this received £500 during the year and disbursed £11,938. £623 has been transferred from unrestricted funds to fund the overspend.

Performance against the charitable aims and objectives of the organisation are noted in the section "Objectives and Activities".

Carlisle Vineyard Church
Trustees' Report for the Year Ended 31 December 2022

Reserves Policy

The trustee directors have examined the Church's requirements for free reserves in the light of the predominant risks to the Church. The main risk is a reduction in the Church community giving rise to a reduction in income. The trustee directors have reviewed the reserves policy and consider it appropriate to aim to retain free reserves up to the equivalent running costs for six months.

As at 31st December 2022 the general protected reserve amounted to £30,000 and this is expected to vary during 2023 in the line with Church expenditure and Church community levels. This policy will be kept under constant review.

Free reserves as at 31 December 2022 are £38,854.

Risk Management

The systems of internal controls are designed to provide reasonable, but not absolute assurance against material misstatement or loss. They include:

- a) An annual budget considered by the trustee directors.
- b) Regular consideration by the trustee directors of financial reports.
- c) Delegation of authority and segregation of duties.
- d) Identification of management of risks.

The trustee directors aim to review on a regular basis the main risks that the Church faces. They believe that maintaining free reserves, combined with appropriate controls over the key financial systems, provides sufficient resources in the event of unexpected or adverse conditions. The trustee directors are also of the opinion that adequate systems are in place to mitigate any significant matters arising from operational and business risks.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 20 June 2023 and signed on its behalf by:

.....*A. Reynolds*.....

A Reynolds
Trustee

Carlisle Vineyard Church
Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Carlisle Vineyard Church for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Carlisle Vineyard Church**

I report on the accounts of the company for the year ended 31 December 2022, which are set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.


Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
Joanne Thomlinson FCA
Dodd & Co Limited
Chartered Accountants

20 June 2023

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Carlisle Vineyard Church

**Statement of Financial Activities (including Income and Expenditure Account) for the Year
Ended 31 December 2022**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021	
Note	£	£	£	£	
Income and endowments from:					
Donations and legacies	2	68,726	2,710	71,436	126,838
Investment income	3	61	-	61	17
Charitable activities	4	3,040	-	3,040	11,180
Total income and endowments		<u>71,827</u>	<u>2,710</u>	<u>74,537</u>	<u>138,035</u>
Expenditure on:					
Charitable activities		90,831	24,387	115,218	121,782
Total expenditure		<u>90,831</u>	<u>24,387</u>	<u>115,218</u>	<u>121,782</u>
Net (expenditure)/income before transfers		(19,004)	(21,677)	(40,681)	16,253
Transfers					
Transfers between funds		<u>(623)</u>	<u>623</u>	<u>-</u>	<u>-</u>
Net movements in funds		(19,627)	(21,054)	(40,681)	16,253
Reconciliation of funds					
Total funds brought forward		60,100	26,557	86,657	70,404
Total funds carried forward		<u>40,473</u>	<u>5,503</u>	<u>45,976</u>	<u>86,657</u>

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 9 to 20 form an integral part of these financial statements.

Carlisle Vineyard Church
Company registration number: 08494400
Balance Sheet as at 31 December 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		1,619		2,356
Current assets					
Debtors	11	573		845	
Cash at bank and in hand		<u>45,297</u>		<u>85,889</u>	
		45,870		86,734	
Creditors: Amounts falling due within one year	12	<u>(1,513)</u>		<u>(2,433)</u>	
Net current assets			<u>44,357</u>		<u>84,301</u>
Net assets			<u>45,976</u>		<u>86,657</u>
The funds of the charity:					
Restricted funds			5,503		26,557
Unrestricted funds					
Unrestricted income funds			<u>40,473</u>		<u>60,100</u>
Total charity funds			<u>45,976</u>		<u>86,657</u>

For the financial year ended 31 December 2022, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 20 June 2023 and signed on its behalf by:

.....*A. Reynolds*.....

A Reynolds
Trustee

The notes on pages 9 to 20 form an integral part of these financial statements.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company 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 notes.

Going concern

These financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 17.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £400 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	20% straight line basis
-----------	-------------------------

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations and legacies				
Committed giving	49,778	30	49,808	67,020
Appeals and donations	5,770	2,180	7,950	33,708
Gift Aid tax reclaimed	7,978	-	7,978	16,110
	63,526	2,210	65,736	116,838
Grants				
UK Government grants	5,200	100	5,300	10,000
Grants - other agencies	-	400	400	-
	5,200	500	5,700	10,000
	68,726	2,710	71,436	126,838

Of the donations and legacies income in 2021, £107,735 related to unrestricted funds and £19,103 related to restricted funds.

Carlisle Vineyard Church
Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

3 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Interest on cash deposits	61	-	61	17

All of the donations and legacies income in 2021, related to unrestricted funds.

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Event income	1,022	-	1,022	-
Rental income	2,018	-	2,018	-
Other income	-	-	-	11,180
	<u>3,040</u>	<u>-</u>	<u>3,040</u>	<u>11,180</u>

All of the income from charitable activities in 2021, related to unrestricted funds.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

5 Expenditure

	Charitable activities	Total 2022	Total 2021
	£	£	£
Direct costs			
Employment costs	51,133	51,133	50,118
Telephone and fax	238	238	200
Global gifts	13,004	13,004	7,422
VCUKI giving	3,873	3,873	4,200
Sundry expenses	165	165	19
Church ministries and groups	3,951	3,951	6,040
Local outreach	16,316	16,316	21,304
Stewardship services	755	755	752
	89,435	89,435	90,055
Support costs			
Rent	13,200	13,200	4,200
Light, heat and power	214	214	-
Insurance	544	544	716
Repairs and maintenance	1,677	1,677	17,007
Computer software and maintenance costs	1,367	1,367	1,958
Printing, postage and stationery	415	415	232
Trade subscriptions	711	711	506
Sundry expenses	13	13	-
Cleaning	1,341	1,341	1,250
Advertising	771	771	1,116
Accountancy fees	4,144	4,144	3,539
Independent examiner's fee	220	220	200
Depreciation of freehold property	1,166	1,166	1,003
	25,783	25,783	31,727
	115,218	115,218	121,782

Of the expenditure in 2021, £102,769 related to unrestricted funds and £19,013 related to restricted funds.

6 Governance costs

	2022	2021
	£	£
Accountancy fees	4,144	3,539
Independent examiner's fee	220	200
	4,364	3,739

Carlisle Vineyard Church
Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

7 Trustees' remuneration and expenses

During the year, A Fearon, received remuneration for his role as Team Leader of the charity of £13,518 (2021 - £12,854) being gross salary and employer's pension contributions. These payments were made in accordance with the provisions in the governing document of the charity. A Fearon receives no remuneration in his role as a trustee.

No trustees received reimbursement for costs incurred during the year

8 Net (expenditure)/income

Net (expenditure)/income is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets	1,166	1,003
	<u>1,166</u>	<u>1,003</u>

9 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2022	2021
	No.	No.
Charitable activities	5	5
	<u>5</u>	<u>5</u>

The aggregate payroll costs of these persons were as follows:

	2022	2021
	£	£
Wages and salaries	43,881	47,939
Other pension costs	1,133	968
	<u>45,014</u>	<u>48,907</u>

No employee received emoluments of more than £60,000 during the year (2021 - No. 0).

The key management personnel comprise the senior management. The total employee benefits of the key management personnel of the Charity were £13,517 (2021 - £25,709).

Carlisle Vineyard Church
Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

10 Tangible fixed assets

	Equipment £
Cost	
As at 1 January 2022	5,718
Additions	429
As at 31 December 2022	<u>6,147</u>
Depreciation	
As at 1 January 2022	3,362
Charge for the year	1,166
As at 31 December 2022	<u>4,528</u>
Net book value	
As at 31 December 2022	<u>1,619</u>
As at 31 December 2021	<u>2,356</u>

11 Debtors

	2022 £	2021 £
Trade debtors	<u>573</u>	<u>845</u>

12 Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	150	1,121
Other creditors	223	312
Accruals and deferred income	1,140	1,000
	<u>1,513</u>	<u>2,433</u>

13 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

Carlisle Vineyard Church
Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

14 Operating lease commitments

As at 31 December 2022 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	Land and Buildings	
	2022	2021
	£	£
Within one year	14,400	-
Within two and five years	9,600	21,600
	<u>24,000</u>	<u>21,600</u>

15 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £1,133 (2021 - £968).

Contributions totalling £223 (2021 - £312) were payable to the scheme at the end of the period and are included in creditors.

Carlisle Vineyard Church
Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

16 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

17 Analysis of funds

	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General Funds					
Unrestricted income fund	60,100	71,827	(90,831)	(623)	40,473
Restricted Funds					
GAD Fund	2,497	-	(1,239)	-	1,258
South Church Plant	13,245	2,210	(11,210)	-	4,245
Space to Talk	10,815	500	(11,938)	623	-
	<u>26,557</u>	<u>2,710</u>	<u>(24,387)</u>	<u>623</u>	<u>5,503</u>
	<u>86,657</u>	<u>74,537</u>	<u>(115,218)</u>	<u>-</u>	<u>45,976</u>

GAD Fund - Give A Day to the City is a city wide initiative (now expanded to national) to inspire business and other organisations to voluntarily give of their time and resources to help benefit projects across the city to help increase the wellbeing and atmosphere of our city.

South Church Plant - A fund saving towards releasing a new vineyard church that will be a multiplication of Carlisle Vineyard and called Lune Valley Vineyard.

Space to Talk - A city wide initiative in partnership with the local NHS and Carlisle City Council (expanded to the county in 2022) where trained listeners are deployed to help increase the wellbeing of others, currently as a weekly project in Carlisle City Centre with those passing by.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

Prior period

	At 1 January 2021	Incoming resources	Resources expended	Transfers	At 31 December 2021
	£	£	£	£	£
General Funds		-			
Unrestricted income fund	40,756	118,932	(102,769)	3,181	60,100
Restricted Funds					
GAD Fund	7,392	-	(4,895)	-	2,497
Encouragement Shed	2,895	-	-	(2,895)	-
South Church Plant	5,575	7,670	-	-	13,245
Space to Talk	13,500	10,063	(12,748)	-	10,815
Exponential	286	-	-	(286)	-
Well	-	1,370	(1,370)	-	-
	<u>29,648</u>	<u>19,103</u>	<u>(19,013)</u>	<u>(3,181)</u>	<u>26,557</u>
	<u>70,404</u>	<u>138,035</u>	<u>(121,782)</u>	<u>-</u>	<u>86,657</u>

18 Transfers

A transfer has been made from unrestricted to Space to Talk to fund an overspend.

Carlisle Vineyard Church
Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

19 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Tangible assets	1,619	-	1,619	2,356
Current assets	40,367	5,503	45,870	86,734
Creditors: Amounts falling due within one year	(1,513)	-	(1,513)	(2,433)
Net assets	<u>40,473</u>	<u>5,503</u>	<u>45,976</u>	<u>86,657</u>

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible assets	2,356	-	2,356	1,652
Current assets	60,177	26,557	86,734	69,378
Creditors: Amounts falling due within one year	(2,433)	-	(2,433)	(626)
Net assets	<u>60,100</u>	<u>26,557</u>	<u>86,657</u>	<u>70,404</u>

CARLISLE VINEYARD CHURCH

England & Wales - Charity number 1152611

Accounts

CHARITY COMMISSION

Carlisle Vineyard Church

(A company limited by guarantee)

**Annual Report and Financial
Statements**

31 December 2021

**Company registration number: 08494400
Charity registration number: 1152611**



Carlisle Vineyard Church
Contents

Reference and Administrative Details	1
Trustees' report	2
Trustees' responsibilities in relation to the financial statements	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9

Carlisle Vineyard Church
Reference and Administrative Details

Charity name	Carlisle Vineyard Church
Charity registration number	1152611
Company registration number	08494400
Registered office	Vineyard Hub Former Mitchel Dryer's Building Lorne Street CARLISLE CA2 5DU
Trustees	S Mitchell J Askew J Blair R Fearon A Reynolds
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Carlisle Vineyard Church

Trustees' Report for the Year Ended 31 December 2021

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

Governing Document

Carlisle Vineyard Church ("Carlisle Vineyard" or "the Church") is a registered charity number 1152611, incorporated on 18th April 2013, duly constituted by means of its Memorandum and Articles of Association and operating as a church.

Objectives & Activities

The objectives of Carlisle Vineyard are:

1. The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including, but not limited to, the planting of new churches and organisation of congregations.
2. The relief of sickness and financial hardship and to preserve good health by the provision of funds, goods or services of any kind
3. The advancement of Christian education.
4. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving the conditions of life.

The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and, also including, but not limited to, the planting of new churches and organisation of congregations.

We continued to serve the city as outlined below and to reach out in love and help to our neighbours throughout this time. We also reached out to those we've been developing relationships with who are working in India to help send financial provision for the work they are doing there, as well as a vineyard church in Mexico, street project in Houston, Texas (7 more, working with those recently released from prison) and a charity called E3 in South Africa working to help end stigma towards those with HIV/Aids as well as providing help and support to the poorest communities.

On Easter Sunday we had a baptism, managing to work with the regulations at the time and utilising videoing to enable the community to join in.

The group in the South of Cumbria have now begun the journey to become a Vineyard Church plant and have continued to meet throughout 2021, with biweekly contact with Carlisle Vineyards leadership team.

The relief of sickness and financial hardship and the preservation of good health through the provision of funds, goods or services.

We have continued with Space to Talk throughout 2021. This has been a project in partnership with Carlisle City Council and the local NHS partnership meeting every Friday in the city centre, providing a space where trained listeners are available to chat to those passing by. 6300 bags of courage are distributed through this project with grant funding being received from the Cumbria Community Foundation and Carlisle City Council to cover the cost of these and operational overheads.

Give A Day to the city has continued to work through 20 local schools and youth organisations in providing packs to enable the schools to be more generous to those in and around the schools. This included pots of joy for vulnerable people in the community and surprise appreciation for teachers.

At Christmas, we worked in partnership with Hebron Evangelical Church and Cumbria County Council to gather and distribute 26 hampers for families identified by the social services team. We also gathered and distributed 20 hampers for local refugee families in partnership with Cumbria Refugee Action Group.

Carlisle Vineyard Church

Trustees' Report for the Year Ended 31 December 2021

Cumbria Refugee Action Group moved into a room in our venue for the storage of their items and used our venue as a distribution point for refugee families in the city. In September we made welcome 'Feast Boxes' for all of the refugee families in the city including those recently arrived from Afghanistan.

The advancement of Christian education

Throughout 2021 we have continued to meet together as a community every Sunday to worship, pray and gather around the Bible or feast around tables. We continued to meet virtually until the end of July. From September onwards, we regathered in our venue on Sunday's and duplicated this into zoom as well, giving everyone the option of how they'd like to gather.

We engaged with the Wellbeing Course from January until March which was well attended online, with a large percentage of the community taking part and with associated small group spaces. We then moved onto Everyday Supernatural from April onwards.

Encounter School of Mission continued on until May of 2021, with 10 from Carlisle Vineyard graduating this programme, hosted by Causeway Coast Vineyard. Some of our worship team were also involved in training through Vineyard Churches UK & Ireland.

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

In the Summer we held a picnic in the park and various walks for folks to reconnect post lockdowns and spend social time together. At Christmas we hosted a range of activities to provide a place for those in the city to gather socially including a Wreath Making Evening, Quiz Night, unfortunately having to cancel some of the planned activities due to the rise of Omicron. These were attended by those in the city and part of the CV community.

We restarted a parent and tots group in October which meets every Wednesday morning.

We've continued to host a regular gathering for our young people, with a monthly social event at the venue for young people to connect and enjoy each other's company, rebuilding relationships post lockdowns.

Organisational Structure

Carlisle Vineyard Church is a company limited by guarantee as well as a registered charity, in which the company directors also form the Board of Trustees. The liability of each trustee director in the event of a winding up is limited to £1. The day to day running of the Church is delegated to the pastoral and administrative staff led by A. Fearon and Mrs R. Fearon.

Appointment of Trustee Directors

New trustee directors are appointed when appropriate suitable candidates are considered upon the basis of their skill, experience and understanding of the aims of the Church.

Financial Performance

The financial statements as presented show a surplus on unrestricted funds during the period of £19,344.

The GAD Fund began 2021 with £7,392 funds which were all allocated spends and not profit, £4,895 has been distributed within the year. This leaves the total fund standing at £2,497 at the end of 2021. This is not a surplus as it is due to money allocated for specific project costs not being spent yet in 2021 and therefore will be there to cover costs in 2022.

The South Church Plant fund began the year with £5,575, it received £7,670 during the year and had no disbursements, at the end of 2021 there is £13,245 to be carried forward.

Space to Talk began 2021 with £13,500 in the fund, this received £10,063 during the year and disbursed £12,748, this leaves £10,815 to be carried forward to fund the costs in 2022.

A new restricted fund began in the year, Well. £1,370 was received during 2021 all of which was disbursed during the year, leaving nil funds carried forwards in 2022.

Carlisle Vineyard Church
Trustees' Report for the Year Ended 31 December 2021

The Encouragement Shed and Exponential funds have both been transferred to the unrestricted fund during the year. These projects have come to an end and the trustees and donors have agreed that the funds can be spent elsewhere.

Performance against the charitable aims and objectives of the organisation are noted in the section "Objectives and Activities".

Reserves Policy

The trustee directors have examined the Church's requirements for free reserves in the light of the predominant risks to the Church. The main risk is a reduction in the Church community giving rise to a reduction in income. The trustee directors have reviewed the reserves policy and consider it appropriate to aim to retain free reserves up to the equivalent running costs for three months.

As at 31st December 2021 the general protected reserve amounted to £30,000 and this is expected to vary during 2022 in the line with Church expenditure and Church community levels. This policy will be kept under constant review.

Free reserves as at 31 December 2021 are £57,744.

Risk Management

The systems of internal controls are designed to provide reasonable, but not absolute assurance against material misstatement or loss. They include:

- a) An annual budget considered by the trustee directors.
- b) Regular consideration by the trustee directors of financial reports.
- c) Delegation of authority and segregation of duties.
- d) Identification of management of risks.

The trustee directors aim to review on a regular basis the main risks that the Church faces. They believe that maintaining free reserves, combined with appropriate controls over the key financial systems, provides sufficient resources in the event of unexpected or adverse conditions. The trustee directors are also of the opinion that adequate systems are in place to mitigate any significant matters arising from operational and business risks.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 17 May 2022 and signed on its behalf by:

.....
S Mitchell
Trustee

Carlisle Vineyard Church

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Carlisle Vineyard Church for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Carlisle Vineyard Church**

I report on the accounts of the company for the year ended 31 December 2021, which are set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Joanne Thomlinson FCA
Dodd & Co Limited
Chartered Accountants

17 May 2022

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Carlisle Vineyard Church

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 December 2021

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020	
Note	£	£	£	£	
Income and endowments from:					
Donations and legacies	2	107,735	19,103	126,838	151,986
Investment income	3	17	-	17	59
Charitable activities	4	11,180	-	11,180	-
Other income	5	-	-	-	555
Total income and endowments		<u>118,932</u>	<u>19,103</u>	<u>138,035</u>	<u>152,600</u>
Expenditure on:					
Charitable activities		102,769	19,013	121,782	109,958
Total expenditure		<u>102,769</u>	<u>19,013</u>	<u>121,782</u>	<u>109,958</u>
Net income before transfers		16,163	90	16,253	42,642
Transfers					
Transfers between funds		<u>3,181</u>	<u>(3,181)</u>	<u>-</u>	<u>-</u>
Net movements in funds		19,344	(3,091)	16,253	42,642
Reconciliation of funds					
Total funds brought forward		40,756	29,648	70,404	27,762
Total funds carried forward		<u>60,100</u>	<u>26,557</u>	<u>86,657</u>	<u>70,404</u>

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 9 to 20 form an integral part of these financial statements.

Carlisle Vineyard Church
Company registration number: 08494400
Balance Sheet as at 31 December 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible assets	11		2,356		1,652
Current assets					
Debtors	12	845		2,621	
Cash at bank and in hand		85,889		66,757	
		86,734		69,378	
Creditors: Amounts falling due within one year					
	13	(2,433)		(626)	
Net current assets			84,301		68,752
Net assets			86,657		70,404
The funds of the charity:					
Restricted funds					
			26,557		29,648
Unrestricted funds					
Unrestricted income funds			60,100		40,756
Total charity funds			86,657		70,404

For the financial year ended 31 December 2021, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 17 May 2022 and signed on its behalf by:

.....
 S Mitchell
 Trustee

The notes on pages 9 to 20 form an integral part of these financial statements.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company 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 notes.

Going concern

These financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 18.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2021

..... continued

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £400 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	20% straight line basis
-----------	-------------------------

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2021

..... *continued*

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2021

..... continued

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations and legacies				
Committed giving	67,020	-	67,020	79,216
Appeals and donations	26,048	7,660	33,708	15,725
Gift Aid tax reclaimed	14,667	1,443	16,110	15,954
	107,735	9,103	116,838	110,895
Grants				
UK Government grants	-	10,000	10,000	11,466
Grants - other agencies	-	-	-	29,625
	-	10,000	10,000	41,091
	107,735	19,103	126,838	151,986

Of the donations and legacies income in 2020, £113,619 related to unrestricted funds and £38,367 related to restricted funds.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2021

..... continued

3 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Interest on cash deposits	17	-	17	59
	<u>17</u>	<u>-</u>	<u>17</u>	<u>59</u>

Of the investment income in 2020, £59 related to unrestricted funds and £nil related to restricted funds.

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Other income	11,180	-	11,180	-
	<u>11,180</u>	<u>-</u>	<u>11,180</u>	<u>-</u>

5 Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Rental income	-	-	-	555
	<u>-</u>	<u>-</u>	<u>-</u>	<u>555</u>

Of the other income in 2020, £555 related to unrestricted funds and £nil related to restricted funds.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2021

..... continued

6 Expenditure

	Charitable activities	Total 2021	Total 2020
	£	£	£
Direct costs			
Employment costs	50,118	50,118	57,413
Telephone and fax	200	200	415
Global gifts	7,422	7,422	1,794
VCUKI giving	4,200	4,200	4,200
Sundry expenses	19	19	87
Church ministries and groups	6,040	6,040	6,503
Local outreach	21,304	21,304	15,965
Stewardship services	752	752	1,002
	<u>90,055</u>	<u>90,055</u>	<u>87,379</u>
Support costs			
Rent	4,200	4,200	16,800
Light, heat and power	-	-	(3,628)
Insurance	716	716	425
Repairs and maintenance	17,007	17,007	3,021
Computer software and maintenance costs	1,958	1,958	1,684
Printing, postage and stationery	232	232	449
Trade subscriptions	506	506	663
Cleaning	1,250	1,250	242
Advertising	1,116	1,116	1,391
Accountancy fees	3,539	3,539	400
Independent examiner's fee	200	200	200
Legal and professional fees	-	-	130
Depreciation of freehold property	1,003	1,003	802
	<u>31,727</u>	<u>31,727</u>	<u>22,579</u>
	<u>121,782</u>	<u>121,782</u>	<u>109,958</u>

Of the expenditure in 2020, £91,121 related to unrestricted funds and £18,837 related to restricted funds.

7 Governance costs

	2021	2020
	£	£
Accountancy fees	3,539	400
Independent examiner's fee	200	200
Legal and professional fees	-	130
	<u>3,739</u>	<u>730</u>

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2021

..... continued

8 Trustees' remuneration and expenses

During the year, R Fearon and her husband A Fearon, each received remuneration for their roles as Team Leaders of the charity of £12,854, being gross salary and employer's pension contributions. These payments were made in accordance with the provisions in the governing document of the charity. R Fearon receives no remuneration in her role as a trustee.

No trustees received reimbursement for costs incurred during the year

9 Net income

Net income is stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets	1,003	802

10 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2021	2020
	No.	No.
Charitable activities	5	7

The aggregate payroll costs of these persons were as follows:

	2021	2020
	£	£
Wages and salaries	47,939	55,289
Other pension costs	968	749
	<u>48,907</u>	<u>56,038</u>

No employee received emoluments of more than £60,000 during the year (2020 - No. 0).

The key management personnel comprise the senior management. The total employee benefits of the key management personnel of the Charity were £24,960 (2020 - £27,300).

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2021

..... continued

11 Tangible fixed assets

	Equipment £
Cost	
As at 1 January 2021	4,011
Additions	1,707
As at 31 December 2021	5,718
Depreciation	
As at 1 January 2021	2,359
Charge for the year	1,003
As at 31 December 2021	3,362
Net book value	
As at 31 December 2021	2,356
As at 31 December 2020	1,652

12 Debtors

	2021 £	2020 £
Trade debtors	845	2,621

13 Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,121	-
Other creditors	312	146
Accruals and deferred income	1,000	480
	2,433	626

14 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2021

..... continued

15 Operating lease commitments

As at 31 December 2021 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	Land and Buildings	
	2021	2020
	£	£
Within two and five years	<u>21,600</u>	<u>29,400</u>

16 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £968 (2020 - £749).

Contributions totalling £312 (2020 - £146) were payable to the scheme at the end of the period and are included in creditors.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2021

..... continued

17 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

18 Analysis of funds

	At 1 January 2021	Incoming resources	Resources expended	Transfers	At 31 December 2021
	£	£	£	£	£
General Funds					
Unrestricted income fund	40,756	118,932	(102,769)	3,181	60,100
Restricted Funds					
GAD Fund	7,392	-	(4,895)	-	2,497
Encouragement Shed	2,895	-	-	(2,895)	-
South Church Plant	5,575	7,670	-	-	13,245
Space to Talk	13,500	10,063	(12,748)	-	10,815
Exponential	286	-	-	(286)	-
Well	-	1,370	(1,370)	-	-
	<u>29,648</u>	<u>19,103</u>	<u>(19,013)</u>	<u>(3,181)</u>	<u>26,557</u>
	<u>70,404</u>	<u>138,035</u>	<u>(121,782)</u>	<u>-</u>	<u>86,657</u>

GAD Fund - Give A Day to the City is a city wide initiative (now expanded to national) to inspire business and other organisations to voluntarily give of their time and resources to help benefit projects across the city to help increase the wellbeing and atmosphere of our city.

Encouragement Shed - Was originally a fund to purchase a vehicle to serve the city.

South Church Plant - A fund saving towards releasing a new vineyard church that will be a multiplication of Carlisle Vineyard and called Lune Valley Vineyard, due to be planted in late 2022.

Space to Talk - A city wide initiative in partnership with the local NHS and Carlisle City Council (expanding to the county in 2022) where trained listeners are deployed to help increase the wellbeing of others, currently as a weekly project in Carlisle City Centre with those passing by.

Exponential - Training initiative ran in 2018/19

Well - Gift towards the work of The Well who support those coming out of addictions.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2021

..... continued

Prior period

	At 1 January 2020	Incoming resources	Resources expended	At 31 December 2020
	£	£	£	£
General Funds				
Unrestricted income fund	17,644	114,233	(91,121)	40,756
Restricted Funds				
GAD Fund	6,937	19,277	(18,822)	7,392
Encouragement Shed	2,895	-	-	2,895
South Church Plant	-	5,590	(15)	5,575
Space to Talk	-	13,500	-	13,500
Exponential	286	-	-	286
	10,118	38,367	(18,837)	29,648
	27,762	152,600	(109,958)	70,404

19 Transfers

A transfer has been made to unrestricted totaling £3,181, £2,895 of this is from Encouragement Shed and £286 from Exponential. These projects have now come to an end, it has therefore been agreed by the trustees and donors that these funds can be spent elsewhere.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2021

..... continued

20 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible assets	2,356	-	2,356	1,652
Current assets	60,177	26,557	86,734	69,378
Creditors: Amounts falling due within one year	(2,433)	-	(2,433)	(626)
Net assets	60,100	26,557	86,657	70,404

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Tangible assets	1,652	-	1,652	2,456
Current assets	39,730	29,648	69,378	29,560
Creditors: Amounts falling due within one year	(626)	-	(626)	(4,254)
Net assets	40,756	29,648	70,404	27,762

CARLISLE VINEYARD CHURCH

England & Wales - Charity number 1152611

Accounts

CHARITY COMMISSION

Carlisle Vineyard Church

(A company limited by guarantee)

**Annual Report and Financial
Statements**

31 December 2020

Company registration number: 08494400

Charity registration number: 1152611



Carlisle Vineyard Church
Contents

Reference and Administrative Details	1
Trustees' report	2
Trustees' responsibilities in relation to the financial statements	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9

Carlisle Vineyard Church
Reference and Administrative Details

Charity name	Carlisle Vineyard Church
Charity registration number	1152611
Company registration number	08494400
Trustees	S Mitchell (Appointed 7 April 2020) J Askew J Blair R Fearon (Appointed 11 February 2020) A Reynolds
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Carlisle Vineyard Church

Trustees' Report for the Year Ended 31 December 2020

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

Governing Document

Carlisle Vineyard Church ("Carlisle Vineyard" or "the Church") is a registered charity number 1152611, incorporated on 18th April 2013, duly constituted by means of its Memorandum and Articles of Association and operating as a church.

Objectives & Activities

The objectives of Carlisle Vineyard are:

1. The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including, but not limited to, the planting of new churches and organisation of congregations.
2. The relief of sickness and financial hardship and preserve good health by the provision of funds, goods or services of any kind.
3. The advancement of Christian education.
4. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving the conditions of life.

The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and, also including, but not limited to, the planting of new churches and organisation of congregations.

2020 has certainly been a year of development for us as a community as we learned how to be a faith community in the midst of the emerging pandemic. From March on, we moved all of our gatherings to an online environment, having to quickly learn how to do this most effectively. We also had to learn how to help our community move towards these places and spaces.

We continued to serve the city as outlined below and to reach out in love and help to our neighbours throughout this time. Throughout 2020, we have also continued to develop our partnership with Love the One, a charity who works with those in Odisha, India, coming alongside children to provide education and medical care. We have continued to connect with the leaders of the ministry there through zoom calls and prayer events, gathering a financial gift from the Carlisle Vineyard Church community to send there in response to their work in the midst of the Covid pandemic.

Late in 2019, a group from the south of Cumbria started to join the community consistently with a vision to begin a similar expression of church community where they live. Throughout 2020, they have continued to explore this potential of planting a new community there.

The relief of sickness and financial hardship and the preservation of good health through the provision of funds, goods or services.

We have also been championing those on the front line through the provision of what we call Hampers of Hope and Bags of Courage. We gathered a small, socially distanced team to pack bags including tea, and treats to help spur on those who were working so hard specifically in the health and education sectors, as well as providing these to the Carlisle Vineyard community to distribute locally.

In December of 2020 we partnered with other churches and the local radio station (BBC Radio Cumbria) to create the Big Carol Sing. With singing a proven way to increase mental health and yet with Covid stopping singing happening in most areas of communal life, we came up with a way for neighbours to connect and sing some carols together from their doorsteps. 5000 invites were sent out across the city which included a candle in each, again, as a chance to help remind all of hope, as we leant into Keeping Hope Alive.

Carlisle Vineyard Church

Trustees' Report for the Year Ended 31 December 2020

The advancement of Christian education

Throughout 2020 we continued to meet every Sunday – albeit in a virtual environment where we gathered around learning and growing in community. We also continued to gather in clans throughout this time to learn and grow together.

15 from the community began the Encounter School of Mission in September 2019 – a virtual school hosted by our sending church, Causeway Coast Vineyard. This is a weekly environment of learning, equipping and development, again virtually which will end in May 2021

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

This year Carlisle Vineyard has partnered with other agencies and organisations like Carlisle City Council to start Space to Talk. This initiative was in response to a local tragedy that encouraged us to gather trained listeners in the city to provide a space for 1000 households to be invited towards to help them work through the trauma associated. As the Coronavirus pandemic unfolded from March 2020, we realised that this Space to Talk was going to be a vital way of bringing relief of sickness and

increasing wellbeing in our city. Through creating a space in the city centre on a weekly basis, we gathered volunteers and partnered with the NHS and Carlisle City Council to create Bags of Courage to hand out and invited trained listeners to provide a simple space for locals to be heard. Our Drive Throughs in the Autumn were a way to increase some wellbeing by seeing each other face to face. We also utilised these as a collection point for our local food bank.

We've continued to host a virtual environment for youth to connect socially in.

Organisational Structure

Carlisle Vineyard Church is a company limited by guarantee as well as a registered charity, in which the company directors also form the Board of Trustees. The liability of each trustee director in the event of a winding up is limited to £1. The day to day running of the Church is delegated to the pastoral and administrative staff led by A. Fearon and Mrs R. Fearon.

Trustee Directors

The Trustee Directors who have served during the year are as follows:

Mr S. Mitchell (appointed 07/04/2020)

Mr J. Askew

Mrs J Blair

Mrs R Fearon (appointed 11/02/2020)

Mrs A Reynolds

Appointment of Trustee Directors

New trustee directors are appointed when appropriate suitable candidates are considered upon the basis of their skill, experience and understanding of the aims of the Church.

Financial Performance

The financial statements as presented show a surplus on unrestricted funds during the period of £23,112.

The Encouragement Shed fund had no change during 2020 and again is £2,895 to carry forward.

Carlisle Vineyard Church
Trustees' Report for the Year Ended 31 December 2020

The GAD Fund began 2020 with £6,937 funds which were all allocated spends and not profit. It received £19,277 during the year and disbursed £18,822. The fund therefore had £455 surplus to carry forward. This leaves the total fund standing at £7,392 at the end of 2020. This is not a surplus as it is due to money allocated for specific project costs not being spent yet in 2020 and therefore will be there to cover costs in 2021.

The Exponential fund had no change during 2020 and again is £286 to carry forward.

There were two further Restricted funds that began in 2020. One was to set aside funds for a South Church Plant. It received £5,590 during the year and disbursed £15 which at the end of 2020 leaves a surplus of £5,575 to be carried forward.

The second new Restricted Fund was to create funds for the Space to Talk initiative. This received a grant of £13,500 in Dec 2020 and this will be carried forward to fund the costs in 2021.

Performance against the charitable aims and objectives of the organisation are noted in the section "Objectives and Activities".

Reserves Policy

The trustee directors have examined the Church's requirements for free reserves in the light of the predominant risks to the Church. The main risk is a reduction in the Church community giving rise to a reduction in income. The trustee directors have reviewed the reserves policy and consider it appropriate to aim to retain free reserves up to the equivalent running costs for three months.

As at 31st December 2020 the general protected reserve amounted to £30,000 and this is expected to vary during 2020 in the line with Church expenditure and Church community levels. This policy will be kept under constant review.

Free reserves as at 31 December 2020 are £39,104.

Risk Management

The systems of internal controls are designed to provide reasonable, but not absolute assurance against material misstatement or loss. They include:

- a) An annual budget considered by the trustee directors.
- b) Regular consideration by the trustee directors of financial reports.
- c) Delegation of authority and segregation of duties.
- d) Identification of management of risks.

The trustee directors aim to review on a regular basis the main risks that the Church faces. They believe that maintaining free reserves, combined with appropriate controls over the key financial systems, provides sufficient resources in the event of unexpected or adverse conditions. The trustee directors are also of the opinion that adequate systems are in place to mitigate any significant matters arising from operational and business risks.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 22 April 2021 and signed on its behalf by:



.....
S Mitchell
Trustee

Carlisle Vineyard Church

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Carlisle Vineyard Church for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Carlisle Vineyard Church**

I report on the accounts of the company for the year ended 31 December 2020, which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Joanne Thomlinson FCA
Dodd & Co Limited
Chartered Accountants

22 April 2021

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Carlisle Vineyard Church

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 December 2020

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019	
Note	£	£	£	£	
Income and endowments from:					
Donations and legacies	2	113,619	38,367	151,986	124,957
Investment income	3	59	-	59	43
Other income	4	555	-	555	2,650
Total income and endowments		<u>114,233</u>	<u>38,367</u>	<u>152,600</u>	<u>127,650</u>
Expenditure on:					
Charitable activities		91,121	18,837	109,958	113,808
Total expenditure		<u>91,121</u>	<u>18,837</u>	<u>109,958</u>	<u>113,808</u>
Net movements in funds		23,112	19,530	42,642	13,842
Reconciliation of funds					
Total funds brought forward		17,644	10,118	27,762	13,920
Total funds carried forward		<u>40,756</u>	<u>29,648</u>	<u>70,404</u>	<u>27,762</u>

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 9 to 17 form an integral part of these financial statements.

Carlisle Vineyard Church
Company registration number: 08494400
Balance Sheet as at 31 December 2020

		2020		2019	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		1,652		2,456
Current assets					
Debtors	11	2,621		6,051	
Cash at bank and in hand		66,757		23,509	
		<u>69,378</u>		<u>29,560</u>	
Creditors: Amounts falling due within one year	12	<u>(626)</u>		<u>(4,254)</u>	
Net current assets			<u>68,752</u>		<u>25,306</u>
Net assets			<u>70,404</u>		<u>27,762</u>
The funds of the charity:					
Restricted funds			29,648		10,118
Unrestricted funds					
Unrestricted income funds			<u>40,756</u>		<u>17,644</u>
Total charity funds			<u>70,404</u>		<u>27,762</u>

For the financial year ended 31 December 2020, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 22 April 2021 and signed on its behalf by:



.....
S Mitchell
Trustee

The notes on pages 9 to 17 form an integral part of these financial statements.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company 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 notes.

Going concern

These financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 17.

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2020

..... continued

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Grants for the purpose of giving immediate financial support with no future related costs to be incurred are recognised in the profit and loss account when the grant proceeds become receivable.

Other grants relating to revenue are recognised in the profit and loss account on a systematic basis over the periods in which the related costs are recognised for which the grant is intended to compensate.

Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £400 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	20% straight line basis
-----------	-------------------------

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2020

..... continued

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2020

..... continued

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Donations and legacies				
Committed giving	74,536	4,680	79,216	76,315
Appeals and donations	12,671	3,054	15,725	16,263
Gift Aid tax reclaimed	14,946	1,008	15,954	15,697
	<u>102,153</u>	<u>8,742</u>	<u>110,895</u>	<u>108,275</u>
Grants				
UK Government grants	11,466	-	11,466	2,700
Grants - other agencies	-	29,625	29,625	13,982
	<u>11,466</u>	<u>29,625</u>	<u>41,091</u>	<u>16,682</u>
	<u><u>113,619</u></u>	<u><u>38,367</u></u>	<u><u>151,986</u></u>	<u><u>124,957</u></u>

Of the donations and legacies income in 2019, £108,426 related to unrestricted funds and £16,531 related to restricted funds.

3 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Interest on cash deposits	59	-	59	43

Of the investment income in 2019, £43 related to unrestricted funds and £nil related to restricted funds.

4 Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Rental income	555	-	555	2,650

Of the other income in 2019, £4,711 related to unrestricted funds and £nil related to restricted funds.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2020

..... continued

5 Expenditure

	Charitable activities	Total 2020	Total 2019
	£	£	£
Direct costs			
Depreciation of freehold property	802	802	-
Employment costs	57,413	57,413	57,891
Rent	16,800	16,800	16,800
Light, heat and power	(3,628)	(3,628)	-
Insurance	425	425	423
Repairs and maintenance	3,021	3,021	4,836
Telephone and fax	415	415	892
Computer software and maintenance costs	1,684	1,684	989
Printing, postage and stationery	449	449	376
Trade subscriptions	663	663	638
Global gifts	1,794	1,794	672
VCUKI giving	4,200	4,200	4,150
Sundry expenses	87	87	279
Cleaning	242	242	224
Advertising	1,391	1,391	1,095
Accountancy fees	400	400	-
Independent examiner's fee	200	200	-
Church ministries and groups	6,503	6,503	7,827
Local outreach	15,965	15,965	15,823
Stewardship services	1,002	1,002	853
Legal and professional fees	130	130	40
	109,958	109,958	113,808

Of the expenditure in 2019, £113,193 related to unrestricted funds and £2,676 related to restricted funds.

6 Governance costs

	2020	2019
	£	£
Accountancy fees	400	-
Independent examiner's fee	200	-
Legal and professional fees	130	40
	730	40

7 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2020

..... continued

8 Net income

Net income is stated after charging:

	2020 £	2019 £
Depreciation of tangible fixed assets	802	-

9 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2020 No.	2019 No.
Charitable activities	7	6

The aggregate payroll costs of these persons were as follows:

	2020 £	2019 £
Wages and salaries	55,289	52,321
Other pension costs	749	733
	56,038	53,054

No employee received emoluments of more than £60,000 during the year (2019 - No. 0).

The key management personnel comprise the senior management. The total employee benefits of the key management personnel of the Charity were £27,300 (2019 - £28,920).

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2020

..... continued

10 Tangible fixed assets

	Equipment £
Cost	
As at 1 January 2020 and 31 December 2020	4,011
Depreciation	
As at 1 January 2020	1,557
Charge for the year	802
As at 31 December 2020	2,359
Net book value	
As at 31 December 2020	1,652
As at 31 December 2019	2,454

11 Debtors

	2020 £	2019 £
Trade debtors	2,621	4,401
Prepayments and accrued income	-	1,650
	2,621	6,051

12 Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	-	108
Other creditors	146	146
Accruals and deferred income	480	4,000
	626	4,254

13 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2020

..... continued

14 Operating lease commitments

As at 31 December 2020 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	Land and Buildings	
	2020	2019
	£	£
Within two and five years	29,400	46,200

15 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £749 (2019 - £733).

Contributions totalling £146 (2019 - £146) were payable to the scheme at the end of the period and are included in creditors.

16 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

17 Analysis of funds

	At 1 January 2020	Incoming resources	Resources expended	At 31 December 2020
	£	£	£	£
General Funds				
Unrestricted income fund	17,644	114,233	(91,121)	40,756
Restricted Funds				
GAD Fund	6,937	19,277	(18,822)	7,392
Encouragement Shed	2,895	-	-	2,895
South Church Plant	-	5,590	(15)	5,575
Space to Talk	-	13,500	-	13,500
Exponential	286	-	-	286
	10,118	38,367	(18,837)	29,648
	27,762	152,600	(109,958)	70,404

Carlisle Vineyard Church

Notes to the Financial Statements for the Year Ended 31 December 2020

..... continued

Prior period

	At 1 January 2019	Incoming resources	Resources expanded	At 31 December 2019
	£	£	£	£
General Funds				
Unrestricted income fund	17,657	111,119	(111,132)	17,644
Restricted Funds				
GAD Fund	(6,918)	16,531	(2,676)	6,937
Encouragement Shed	2,895	-	-	2,895
Exponential	286	-	-	286
	<u>(3,737)</u>	<u>16,531</u>	<u>(2,676)</u>	<u>10,118</u>
	<u>13,920</u>	<u>127,650</u>	<u>(113,808)</u>	<u>27,762</u>

18 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Tangible assets	1,652	-	1,652	2,456
Current assets	39,730	29,648	69,378	29,560
Creditors: Amounts falling due within one year	(626)	-	(626)	(4,254)
Net assets	<u>40,756</u>	<u>29,648</u>	<u>70,404</u>	<u>27,762</u>

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Tangible assets	2,456	-	2,456	4,297
Current assets	19,442	10,118	29,560	14,619
Creditors: Amounts falling due within one year	(4,254)	-	(4,254)	(4,996)
Net assets	<u>17,644</u>	<u>10,118</u>	<u>27,762</u>	<u>13,920</u>

