

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
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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>

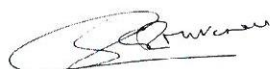
For the financial year ended 31 December 2020, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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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
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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

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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

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2 Donations and legacies

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

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
	<u>109,958</u>	<u>109,958</u>	<u>113,808</u>

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
	<u>730</u>	<u>40</u>

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

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10 Tangible fixed assets

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

11 Debtors

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

12 Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	-	108
Other creditors	146	146
Accruals and deferred income	<u>480</u>	<u>4,000</u>
	<u>626</u>	<u>4,254</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 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	<u>29,400</u>	<u>46,200</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 £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	<u>17,644</u>	<u>114,233</u>	<u>(91,121)</u>	<u>40,756</u>
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
	<u>10,118</u>	<u>38,367</u>	<u>(18,837)</u>	<u>29,648</u>
	<u>27,762</u>	<u>152,600</u>	<u>(109,958)</u>	<u>70,404</u>

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>

