

# 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**

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**Carlisle Vineyard Church**  
**Reference and Administrative Details**

<b>Charity name</b>	Carlisle Vineyard Church
<b>Charity registration number</b>	1152611
<b>Company registration number</b>	08494400
<b>Registered office</b>	Vineyard Hub Former Mitchel Dryer's Building Lorne Street CARLISLE CA2 5DU
<b>Trustees</b>	S Mitchell  J Askew  J Blair  R Fearon  A Reynolds
<b>Accountant</b>	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	£	£	£	£
<b>Income and endowments from:</b>					
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>
<b>Expenditure on:</b>					
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
<b>Transfers</b>					
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
<b>Reconciliation of funds</b>					
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	£	£
<b>Fixed assets</b>			
Tangible assets	11	2,356	1,652
<b>Current assets</b>			
Debtors	12	845	2,621
Cash at bank and in hand		85,889	66,757
		<u>86,734</u>	<u>69,378</u>
<b>Creditors: Amounts falling due within one year</b>	13	<u>(2,433)</u>	<u>(626)</u>
<b>Net current assets</b>		<u>84,301</u>	<u>68,752</u>
<b>Net assets</b>		<u><u>86,657</u></u>	<u><u>70,404</u></u>
<b>The funds of the charity:</b>			
<b>Restricted funds</b>		26,557	29,648
<b>Unrestricted funds</b>			
Unrestricted income funds		<u>60,100</u>	<u>40,756</u>
<b>Total charity funds</b>		<u><u>86,657</u></u>	<u><u>70,404</u></u>

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
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## **Carlisle Vineyard Church**

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

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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.

#### **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 £
<b>Donations and legacies</b>				
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
	<u>107,735</u>	<u>9,103</u>	<u>116,838</u>	<u>110,895</u>
<b>Grants</b>				
UK Government grants	-	10,000	10,000	11,466
Grants - other agencies	-	-	-	29,625
	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>41,091</u>
	<u>107,735</u>	<u>19,103</u>	<u>126,838</u>	<u>151,986</u>

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

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	-

### 5 Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Rental income	-	-	-	555

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
	£	£	£
<b>Direct costs</b>			
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>
<b>Support costs</b>			
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 No.	2020 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
	48,907	56,038

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

### 12 Debtors

	2021 £	2020 £
Trade debtors	<u>845</u>	<u>2,621</u>

### 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
	<u>2,433</u>	<u>626</u>

### 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:

	<b>Land and Buildings</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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
	£	£	£	£	£
<b>General Funds</b>					
Unrestricted income fund	40,756	118,932	(102,769)	3,181	60,100
<b>Restricted Funds</b>					
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
	£	£	£	£
<b>General Funds</b>				
Unrestricted income fund	17,644	114,233	(91,121)	40,756
<b>Restricted Funds</b>				
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>

### 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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>

**Prior period**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>