

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

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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
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		45,297		85,889	
		<u>45,870</u>		<u>86,734</u>	
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

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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 2022

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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 2022

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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
	<u>63,526</u>	<u>2,210</u>	<u>65,736</u>	<u>116,838</u>
Grants				
UK Government grants	5,200	100	5,300	10,000
Grants - other agencies	-	400	400	-
	<u>5,200</u>	<u>500</u>	<u>5,700</u>	<u>10,000</u>
	<u>68,726</u>	<u>2,710</u>	<u>71,436</u>	<u>126,838</u>

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

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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
	<u>89,435</u>	<u>89,435</u>	<u>90,055</u>
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
	<u>25,783</u>	<u>25,783</u>	<u>31,727</u>
	<u>115,218</u>	<u>115,218</u>	<u>121,782</u>

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
	<u>4,364</u>	<u>3,739</u>

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

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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

9 Employees' remuneration

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

	2022 No.	2021 No.
Charitable activities	5	5

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

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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>