

# CHARITY COMMISSION

## **Carlisle Vineyard Church**

(A company limited by guarantee)

### **Annual Report and Financial Statements**

**31 December 2023**

Company registration number: 08494400

Charity registration number: 1152611



**Carlisle Vineyard Church**  
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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	(Resigned 3 May 2023)	
	J Blair	(Resigned 31 October 2023)	
	A S Fearon		
	B A Young		
	M Taylor		
	E Hall	(Appointed 31 January 2024)	
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW		

## **Carlisle Vineyard Church**

### **Trustees' Report for the Year Ended 31 December 2023**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

#### **Governing Document**

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

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

#### **Objectives & Activities**

The objectives of Carlisle Vineyard are:

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

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

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

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

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

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

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

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

#### **The advancement of Christian education**

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

## **Carlisle Vineyard Church**

### **Trustees' Report for the Year Ended 31 December 2023**

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

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

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

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

#### **Organisational Structure**

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

#### **Appointment of Trustee Directors**

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

#### **Financial Performance**

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

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

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

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

#### **Reserves Policy**

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

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

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

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

**Risk Management**

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

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

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

**Small company provisions**

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

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

..... *A. Reynolds*

A Reynolds  
Trustee

## **Carlisle Vineyard Church**

### **Trustees' Responsibilities in relation to the Financial Statements**

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

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

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

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

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

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

**Respective responsibilities of trustees and examiner**

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

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

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


**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

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

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

2 July 2024

FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
CARLISLE  
CA1 2RW



# Carlisle Vineyard Church

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

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

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

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

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

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

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

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

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

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

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

..... *A. Reynolds*

A Reynolds  
Trustee

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

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

**1 Accounting policies**

**Summary of significant accounting policies and key accounting estimates**

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

**Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Basis of preparation**

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Going concern**

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

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

**Fund accounting policy**

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

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

Further details of each fund are disclosed in note 17.

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

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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 2023**

..... continued

#### **Trade Debtors**

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

#### **Cash and Cash Equivalents**

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

#### **Liabilities**

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

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

#### **Operating leases**

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

#### **Pensions**

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

## Carlisle Vineyard Church

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

..... continued

#### Financial instruments

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

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

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

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

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

## 2 Donations and legacies

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

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

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

..... continued

**3 Investments**

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

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

**4 Charitable activities**

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

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

# Carlisle Vineyard Church

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

..... continued

### 5 Expenditure

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

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

### 6 Governance costs

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



## Carlisle Vineyard Church

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

..... continued

#### 7 Trustees' remuneration and expenses

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

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

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

#### 8 Net expenditure

Net expenditure is stated after charging/(crediting):

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

#### 9 Employees' remuneration

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

	2023 No.	2022 No.
Charitable activities	3	5
	<u>3</u>	<u>5</u>

The aggregate payroll costs of these persons were as follows:

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

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

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

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

..... continued

**10 Tangible fixed assets**

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

**11 Debtors**

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

**12 Creditors: Amounts falling due within one year**

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

**13 Members' liability**

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

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

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**14 Operating lease commitments**

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

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

**15 Pension scheme**

**Defined contribution pension scheme**

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

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

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

..... continued

**16 Related parties**

**Controlling entity**

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

**17 Analysis of funds**

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

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

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

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

..... continued

**Prior period**

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

**18 Transfers**

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

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

..... continued

**19 Net assets by fund**

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

**Prior period**

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