

Causeway Coast Vineyard Church

Northern Ireland · Charity number 101605

Details

Known as	CCV
Status	Received
Registered	2015-04-02
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Causeway Coast Vineyard Centre 10 Hillmans Way Coleraine County Londonderry BT52 2ed BT52 2ED
Phone	02870326161
Email	info@causewaycoastvineyard.com
Website	www.causewaycoastvineyard.com

Activities

Purposes: The company is established to: 1) advance 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 organisations of congregations, in accordance with the values, principles, practices and priorities of the family of churches in the United Kingdom and Ireland known collectively as Vineyard Churches UK; 2) engage in such other charitable objects and for the benefit of such other charitable bodies and institutions as the Directors shall, in their absolute discretion, see fit;

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£921,174	£858,733	£-743,031	16

Trustees

Name	Role	Appointed
Dr Karise Hutchinson		
Mr Andrew Lynas		
Mr Daniel Nathan Butler		
Mr David McMullan		
Mr Stephen William Chestnutt		
Mrs Laura Bell		

Causeway Coast Vineyard Church

Northern Ireland - Charity number 101605

Accounts

Company Registration No. NI068677 (Northern Ireland)

CAUSEWAY COAST VINEYARD CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

IDS Chartered Accountants LLP
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr AR Lynas Mr PR Lynas Mr DP Wright Prof. KC Hutchinson Mrs L Bell Mr D McMullan	(Appointed 12 January 2025) (Appointed 4 October 2024)
Secretary	Mr PR Lynas	
Charity number (England and Wales)	NIC101605	
Company number	NI068677	
Registered office	10 Hillmans Way Ballycastle Road COLERAINE Co Londonderry BT52 2ED	
Auditor	IDS Chartered Accountants LLP 23/25 Queen Street COLERAINE Co Londonderry BT52 1BG	
Bankers	Danske Bank 22 The Diamond COLERAINE Co Londonderry BT52 1DE	
Solicitors	Macaulay Wray 35 New Row COLERAINE Co Londonderry BT52 1AH	

CAUSEWAY COAST VINEYARD CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The principal activity of the company continued to be the provision of church facilities to members of the local community.

Causeway Coast Vineyard is a vibrant missional community in Northern Ireland. Our vision is to change the community one life at a time and to do so within our lifetime while ensuring that the work continues for generations beyond. We do not simply want to have a great church; we want to have a great city. We are a community who carry hope and are passionately pursuing God's heart for His city through our ordinary everyday lives.

The principal activity of Causeway Coast Vineyard is to be a church for everyone in our local community.

Causeway Coast Vineyard is growing a healthy, missional, supernatural and compassionate church community pursuing God's heart for the Causeway Coast area. Our passion is to be:

- Missional - where lives are changed as people encounter Jesus
- Supernatural - where each person is living their everyday lives empowered by the Holy Spirit
- Compassionate - where our community is transformed with hope-filled generosity
- Healthy - with a church culture forming disciples who extend God's Kingdom

CCV is a vibrant, pioneering, missional community in the north coast of Northern Ireland with around 700 people attending Sunday services. We have a significant compassion ministry and a staff team (including Compassion) of approximately 40 people.

We are a church where lives are changing. A place where people are saying "Yes" to God and experiencing life in a fresh way. We are people who seek to bring life to every area of our community. A place where we see transformation happen as we pursue the dreams that God has placed in our hearts. We believe we were made to connect with our community. Regardless of our interests or life stage, we have something for everyone, and it is our desire that Causeway Coast Vineyard helps people on their journey towards greater connection within the community.

Our desire is to see our community continue to flourish and we are seeking to be involved in that through many ways.

We are part of the Vineyard movement and members of the Evangelical Alliance.

CAUSEWAY COAST VINEYARD CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

More about us

In 2010 we bought a seven-acre site (part of an old timber yard) in the centre of Coleraine and in October 2012 moved into a purpose built 33,000 square foot church venue. We worship together on a Sunday through morning and evening services either on a Sunday night or Wednesday worship with around 700 people of all ages gathering on average each month as of November/December 2024.

Of course, what happens through Sunday and other weekly services is only a small part of how we seek to impact our community.

We have continued to be involved in local schools and in 2024 had one staff member dedicated to this work supported by a team of loyal volunteers and other staff. Our goal is to partner with local schools to aid them in the work they do with the young people in our community. In 2024 we have also been running school assemblies, lunch clubs, homework clubs, Alpha events and courses helping pupils prepare for secondary education.

We regularly pray for and see healing and much of this happens on our streets on a Saturday morning, which we have been doing since 2005.

Our volunteers have really stepped in to serve our local community who have experienced real need in this season especially with the rising cost of living. We are delighted to see people give of their time to serve people with love and dignity.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. New trustees will receive appropriate induction and relevant training.

We have a risk management assurance framework in operation. This covers areas such as safeguarding processes for children and vulnerable adults, staff training and development, health and safety for staff and public around the site as well as HR, IT and financial risks (covered by our reserves policy). Two of our board members sit on a risk management sub-committee alongside the Operations Director. Risks are raised, discussed and measures put in place to mitigate the risk. Risk is a standing agenda item on our board meetings and the risk management assurance framework is reviewed formally at the board meeting every six months.

Achievements and performance

We are passionate about being a missional, supernatural, compassionate and healthy church community pursuing God's heart for our community

In January 2024 we moved to having one morning service at 10.30am. During the calendar year Jan – Dec 24 our adult attendances saw a decrease of 26% however we've also been continuing to broadcast our services so those who are unable to make it along can still be a part of the church. Many newcomers to our in-person services will have tuned in online first.

Our Easter services on Good Friday, Easter Sunday morning and our Easter Sunday baptisms were incredible times where we had 8 people getting baptised and we saw around 1,350 people connect in our 3 weekend services. On Easter Monday over 350 gathered at Downhill Forest for our annual Easter Egg hunt. We've continued to work with local schools and hosted a BBQ at Harpurs Hill School fete connecting and feeding around 400 people and in addition to this hosted an A-level's BBQ in June

Our Under 18 ministries have gone from strength to strength as well. We have Sunday environments, mid-week groups, mums and toddlers care, and other community-based projects. We are currently reaching anywhere between 200 - 300 under 18s monthly within our gathered environments in the building and others that we can't quantify outside of this within the community.

Over these last number of months, we've seen growth and health in the lives of our young people seeing many of them bringing friends along to church, stepping into leadership and service in various forms on Sunday evening with youth and mornings with our wider church family. It has been amazing to see them step out in worship, welcome, hospitality, hosting the service and some even speaking.

CAUSEWAY COAST VINEYARD CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

We have been so encouraged as some of our young people have started Bible studies in their schools independent of their existing school structures and without the support of teachers. We have seen two start up in in two different schools seeing between 20 - 30 young people connect in each one.

Our summer trips have been more popular than ever with a group of 30 young people attending Summer Madness – with 6 boys encountering Jesus for the first time or making a recommitment. We also had a group of 31 young people head to a Christian festival called 'Move' this summer.

In our Kids environments we've been going through the Bible in a year with Nicky Gumbel and it has also been a busy year for us in schools as most months we connect with over 2000 kids, young people and adult staff, through assemblies, lessons and after-school clubs. We have been really encouraged by positive feedback from several school staff about the impact of some of the Jesus-focused messages we were able to deliver.

At the beginning of June, we welcomed 20 teams of Primary Schools from all over the Causeway area to our church venue. Battle of the Brains had been a big quiz that we hadn't put on since before lock-down.

We have taken a pause from running our ESOM programme and will revisit our discipleship and internships in 2025.

We've run a variety of connection events in the year with a wonderful volunteer appreciation night in January where we had a lot of fun and a Tiki Bar theme.

In June for volunteer week we honoured our amazing volunteers with cupcakes on a Sunday (350 in all) and during the week all our weekly volunteers got cupcakes as well with an additional 150 being ordered for our satellite volunteers as well.

At Causeway Coast Vineyard our small groups are very important and we run these groups of up to 20 people who meet weekly to connect with God and one another. These groups are open to the whole community. They are places to connect, make new friends, deepen relationships, encounter God's love and have the occasional party. We have discovered that big moments in life often happen in the small corners of life. There are a range of small groups:

- core groups - including weekly connection over coffee and studying a bible passage or book
- courses - including prayer groups and bible study
- family central groups - including marriage, pre-marriage and singles groups
- interest groups - including keep fit, sewing, table tennis, etc.
- life stage groups – including groups for 20 somethings, women's groups, etc.

During 2024 we ran 70 different groups over 3 terms which had over 375 unique people connecting and growing in their faith within them.

Throughout December in the run up to Christmas 2024 we ran a variety of events including Ladies Wreath Making, Family Movie and a Men's Bonfire and our Generation Sunday.

We also had 610 people attend our service on Christmas eve, and 300 attend a Christmas candlelight service the previous Sunday which was a great success.

CAUSEWAY COAST VINEYARD CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

The results for the year are set out on page 11.

The company returned net incoming resources for the year of £62,441 (2023 incoming resources of £6,200). At 31 December 2024, the total funds of the charity amounted to £2,138,302 (2023: £2,075,861) comprising restricted funds of £5,258 (2023: £9,377) and unrestricted funds of £2,133,044 (2023: £2,066,484).

The charity transferred £2,000 to a designated fund for significant expenditure on the facilities. At 31 December 2024, the balance on this fund was £91,721 (2023: £89,721).

At 31 December 2024, the charity's bank debt amounted to £714,846 (2023: £807,964). The trustees are confident that the bank debt will be repaid out of ongoing surplus incoming resources and as such will be able to meet its ongoing working capital requirements.

The principal risk faced by the charity continues to be the potential of receiving insufficient funds to continue its activities. The charity seeks to mitigate this risk in the following ways:

- Unrestricted reserves are held which are sufficient to cover
- The continuance of operations given a 25% reduction in unrestricted income, for a period of 3-6 months, together with
- any specific liabilities which are outside of the normal scope of activities
- Appropriate designated reserves are held for significant long-term expenditure

Based on the 2025 budget, the range of reserves considered by the trustees to be adequate (as calculated above) is between £73.68k - £147.36k.

Total general unrestricted reserves (comprising of cash and debtors, less short-term liabilities) was £28k (2023: £14k), however including the designated fund, which is not restricted, this figure would be £120k.

Plans for future periods

Causeway Coast Vineyard (CCV) is a church affiliated to the Association of Vineyard Churches in the UK & Ireland (VCUKI).

In 2024 we committed to implementing in full all recommendations from an independent report process in full and over the next season we will continue to work to fulfil our mission to say 'yes' to God, experience life and carry hope to the city.

In early 2024 we established a search team (made up of trustees, staff and people from the wider CCV church to begin the search for new Senior Pastor(s) and on Sunday 20th October 2024 we shared the news that we had appointed Laura Bell as our new Senior Pastor.

Laura is an incredible apostolic and pioneering leader with a huge amount of church experience. Her appointment came at the end of a rigorous search process which saw the search team, SLT, trustees and Vineyard Leadership fully united.

We are so thankful for God for his faithfulness to us as a church and for answering our prayers for a new Senior Pastor. We have an incredible sense of unity that Laura is the person to lead us in our vision of being a healthy, missional, supernatural and compassionate church community pursuing God's heart for the Causeway Coast area.

Structure, governance and management

Causeway Coast Vineyard is a company limited by guarantee and was incorporated on 1 April 2008. The company was established under a Memorandum of Association which established the objectives and powers of the company and is governed by its Articles of Association. The liability of its members is limited in that every member of the company undertakes to contribute an amount not exceeding £1 in the event of the company being wound up.

CAUSEWAY COAST VINEYARD CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr AR Lynas

Mr PR Lynas

Mr DP Wright

Prof. KC Hutchinson

Mrs L Bell

(Appointed 12 January 2025)

Mr D McMullan

(Appointed 4 October 2024)

Recruitment and appointment of trustees

New directors are appointed when appropriate. Suitable candidates are considered on the basis of their skills, experience and sympathy with the aims of church. New directors will be agreed at a board meeting before being invited to join.

Trustees are responsible for setting the organisation's pay scales following the NICVA matrix and benchmark and ensuring that these are adhered to. Vineyard Compassion was birthed from Causeway Coast Vineyard church and has the same trustees.

Reference and administrative details

The day-to-day management of the charity is overseen by David McCracken (Operations Director) and Victoria Moore (Finance Manager).

Statement of trustees' responsibilities

The trustees, who are also the directors of Causeway Coast Vineyard Church for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that IDS Chartered Accountants LLP be reappointed as auditor of the company will be put at a General Meeting.

CAUSEWAY COAST VINEYARD CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2024*

The trustees' report was approved by the Board of Trustees.

Peter Lynas

Peter Lynas (Sep 16, 2025 10:31:19 GMT+1)

Mr PR Lynas

Trustee

16 September 2025

CAUSEWAY COAST VINEYARD CHURCH

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CAUSEWAY COAST VINEYARD CHURCH

Opinion

We have audited the financial statements of Causeway Coast Vineyard Church (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CAUSEWAY COAST VINEYARD CHURCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CAUSEWAY COAST VINEYARD CHURCH

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with laws & regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, antibribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

CAUSEWAY COAST VINEYARD CHURCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CAUSEWAY COAST VINEYARD CHURCH

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- performing analytical procedures to identify any unusual or unexpected relationships;
- reviewing journal entries to identify unusual transactions;
- assessing whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigating the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statements disclosures to underlying supporting documentation;
- reading the minutes of meetings of those board of trustees;
- enquiring of management as to actual and potential litigation and claims;
- reviewing legal correspondence.

There are inherent limitations in our audit procedures described above. The more removed laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mrs Alison Wallace (Senior Statutory Auditor)

For and on behalf of IDS Chartered Accountants LLP, Statutory Auditor
Chartered Accountants
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

16 September 2025

IDS Chartered Accountants LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CAUSEWAY COAST VINEYARD CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	771,000	61,295	832,295	902,171	60,341	962,512
Charitable activities	4	42,884	-	42,884	75,575	-	75,575
Other trading activities	5	44,940	-	44,940	66,298	-	66,298
Investments	6	448	-	448	273	-	273
Other income	7	607	-	607	1,858	-	1,858
Total income		859,879	61,295	921,174	1,046,175	60,341	1,106,516
Expenditure on:							
Charitable activities	8	793,319	65,414	858,733	1,032,935	67,381	1,100,316
Total expenditure		793,319	65,414	858,733	1,032,935	67,381	1,100,316
Net income/(expenditure) and movement in funds		66,560	(4,119)	62,441	13,240	(7,040)	6,200
Reconciliation of funds:							
Fund balances at 1 January 2024		2,066,484	9,377	2,075,861	2,053,244	16,417	2,069,661
Fund balances at 31 December 2024		2,133,044	5,258	2,138,302	2,066,484	9,377	2,075,861

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	14		2,728,592		2,770,318
Current assets					
Debtors	15	23,218		35,266	
Cash at bank and in hand		129,523		123,309	
			152,741	158,575	
Creditors: amounts falling due within one year	17	(120,665)		(137,548)	
Net current assets			32,076		21,027
Total assets less current liabilities			2,760,668		2,791,345
Creditors: amounts falling due after more than one year	18		(622,366)		(715,484)
Net assets			2,138,302		2,075,861
The funds of the charity					
Restricted income funds	20		5,258		9,377
Unrestricted funds	21		2,133,044		2,066,484
			2,138,302		2,075,861

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 16 September 2025

Peter Lynas
Peter Lynas (Sep 16, 2025 10:31:19 GMT+1)

Mr PR Lynas
Trustee

Karise Hutchinson
Karise Hutchinson (Sep 16, 2025 10:48:03 GMT+1)

Prof. KC Hutchinson
Trustee

Company registration number NI068677 (Northern Ireland)

CAUSEWAY COAST VINEYARD CHURCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	£	2024 £	£	2023 £
Cash flows from operating activities					
Cash generated from operations	25		114,080		50,088
Investing activities					
Purchase of tangible fixed assets		(15,803)		(34,488)	
Proceeds from disposal of tangible fixed assets		607		4,027	
Investment income received		448		273	
Net cash used in investing activities			(14,748)		(30,188)
Financing activities					
Repayment of bank loans		(93,118)		(88,537)	
Net cash used in financing activities			(93,118)		(88,537)
Net increase/(decrease) in cash and cash equivalents			6,214		(68,637)
Cash and cash equivalents at beginning of year			123,309		191,946
Cash and cash equivalents at end of year			129,523		123,309

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Causeway Coast Vineyard Church is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 10 Hillmans Way, Ballycastle Road, COLERAINE, Co Londonderry, BT52 2ED.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Only assets with a value of £500 or more are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line on buildings
Fixtures and fittings	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

No provision is required for taxation as the company is defined as a charity for taxation purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

During the current financial year, no critical accounting estimates or judgements were made by the trustees.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	771,000	61,295	832,295	902,171	60,341	962,512
	<u>771,000</u>	<u>61,295</u>	<u>832,295</u>	<u>902,171</u>	<u>60,341</u>	<u>962,512</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Encounter More Conference	-	10,882
Other Conferences & Events	16,884	14,404
Encounter School of Mission	-	14,389
Contribution to Shared Services	26,000	35,900
	<u>42,884</u>	<u>75,575</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Room Hire	44,940	66,298
	<u>44,940</u>	<u>66,298</u>

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	448	273
	<u>448</u>	<u>273</u>

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net gain on disposal of tangible fixed assets	607	1,858
	<u>607</u>	<u>1,858</u>

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	448,379	629,429
Travelling	4,725	11,284
Staff Expenses	22,234	7,539
Training	4,793	2,132
Hospitality	11,106	19,589
Gifts	39,676	56,283
Church Resources	27,447	29,426
Other Conferences and Events	814	9,482
Encounter School of Mission	9,533	15,335
Healing on the Streets	638	1,170
Ministry expenses	50,414	56,894
	<hr/>	<hr/>
	619,759	838,563
 Share of support and governance costs (see note 9)		
Support	230,987	242,523
Governance	7,987	19,230
	<hr/>	<hr/>
	858,733	1,100,316
 Analysis by fund		
Unrestricted funds	793,319	1,032,935
Restricted funds	65,414	67,381
	<hr/>	<hr/>
	858,733	1,100,316
	<hr/> <hr/>	<hr/> <hr/>

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Support costs allocated to activities

	2024 £	2023 £
Depreciation	57,529	58,673
Insurance	12,880	13,469
Utilities	37,868	42,430
Telephone	6,448	10,181
Stationary	8,064	10,228
Bank charges	2,321	3,105
Loan interest	33,032	37,400
Bad debt written off	800	-
Repairs & renewals	72,045	67,037
Governance costs	7,987	19,230
	<u>238,974</u>	<u>261,753</u>
Analysed between:		
Charitable activities	<u>238,974</u>	<u>261,753</u>

	2024 £	2023 £
Governance costs comprise:		
Audit fees	2,570	2,188
Legal and professional	5,417	17,042
	<u>7,987</u>	<u>19,230</u>

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	2,570	2,188
Depreciation of owned tangible fixed assets	57,529	58,673
Profit on disposal of tangible fixed assets	(607)	(1,858)
	<u>57,492</u>	<u>58,903</u>

11 Trustees

Mr DP Wright was reimbursed £486 in travel expenses in relation to the trustee's meeting during the year (2023 - £1,555).

12 Employees

The average monthly number employees (excluding directors) during the year was:

	2024 Number	2023 Number
	16	20
	<u>16</u>	<u>20</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

12 Employees **(Continued)**

Employment costs	2024	2023
	£	£
Wages and salaries	395,681	553,665
Social security costs	30,778	45,549
Other pension costs	21,920	30,215
	<u>448,379</u>	<u>629,429</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel, who comprise the senior leadership team, is as follows.

	2024	2023
	£	£
Aggregate compensation	<u>107,905</u>	<u>195,316</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2024	3,090,836	312,819	3,403,655
Additions	4,191	11,612	15,803
	<u>3,095,027</u>	<u>324,431</u>	<u>3,419,458</u>
At 31 December 2024			
Depreciation and impairment			
At 1 January 2024	425,840	207,497	633,337
Depreciation charged in the year	39,989	17,540	57,529
	<u>465,829</u>	<u>225,037</u>	<u>690,866</u>
At 31 December 2024			
Carrying amount			
At 31 December 2024	<u>2,629,198</u>	<u>99,394</u>	<u>2,728,592</u>
At 31 December 2023	<u>2,664,996</u>	<u>105,322</u>	<u>2,770,318</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

15 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Other debtors	14,858	24,730
Prepayments and accrued income	8,360	10,536
	<u>23,218</u>	<u>35,266</u>

16 Loans and overdrafts

	2024	2023
	£	£
Bank loans	714,846	807,964
Payable within one year	92,480	92,480
Payable after one year	622,366	715,484
Amounts included above which fall due after five years:		
Payable by instalments	252,445	312,003

The bank loans are secured as follows:
- Floating charge over 10 Hillmans Way, Coleraine.

17 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Bank loans	16	92,480	92,480
Other taxation and social security		6,340	10,594
Trade creditors		10,498	6,269
Other creditors		10,094	18,585
Accruals and deferred income		1,253	9,620
		<u>120,665</u>	<u>137,548</u>

18 Creditors: amounts falling due after more than one year

	Notes	2024	2023
		£	£
Bank loans	16	622,366	715,484

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

19 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	21,920	30,215
	<u>21,920</u>	<u>30,215</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Building fund	-	33,032	(33,032)	-
Healing on the streets	-	510	(510)	-
Encounter School of Mission Bursaries	-	9,462	(9,462)	-
CRT Love Christmas	-	1,000	(1,000)	-
Kids Offering	118	22	-	140
Anon Donor (IT)	1,000	-	-	1,000
Anon Donor (IT)	8,259	-	(4,141)	4,118
Victoria Holmes (Story Project)	-	2,500	(2,500)	-
Benefact Grant (PC Salary)	-	11,000	(11,000)	-
CCV YTH Move Transport	-	1,510	(1,510)	-
CCV YTH Move Trip Fundraiser	-	2,259	(2,259)	-
	<u>9,377</u>	<u>61,295</u>	<u>(65,414)</u>	<u>5,258</u>
	<u>9,377</u>	<u>61,295</u>	<u>(65,414)</u>	<u>5,258</u>

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

20 Restricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Building fund	-	37,400	(37,400)	-
Healing on the streets	-	860	(860)	-
Encounter School of Mission Bursaries	2,650	500	(3,150)	-
CRT Love Christmas	-	7,950	(7,950)	-
AVX Fencing	-	1,500	(1,500)	-
EM23 Offering	-	2,267	(2,267)	-
George Sports Academy Offering	-	4,726	(4,726)	-
Surestart Offering	-	1,770	(1,770)	-
Kids Offering	-	118	-	118
Anon Donor (IT)	1,000	-	-	1,000
Anon Donor (IT)	12,767	-	(4,508)	8,259
VC Love Ukraine	-	3,210	(3,210)	-
Christmas donation	-	40	(40)	-
	<u>16,417</u>	<u>60,341</u>	<u>(67,381)</u>	<u>9,377</u>

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Repairs and replacements fund	89,721	-	-	2,000	91,721
General funds	1,976,763	859,879	(793,319)	(2,000)	2,041,323
	<u>2,066,484</u>	<u>859,879</u>	<u>(793,319)</u>	<u>-</u>	<u>2,133,044</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Repairs and replacements fund	88,126	19,000	(17,405)	-	89,721
General funds	1,965,118	1,027,175	(1,015,530)	-	1,976,763
	<u>2,053,244</u>	<u>1,046,175</u>	<u>(1,032,935)</u>	<u>-</u>	<u>2,066,484</u>

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	2,728,592	-	2,728,592
Current assets/(liabilities)	26,818	5,258	32,076
Long term liabilities	(622,366)	-	(622,366)
	<u>2,133,044</u>	<u>5,258</u>	<u>2,138,302</u>
	<u><u>2,133,044</u></u>	<u><u>5,258</u></u>	<u><u>2,138,302</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	2,770,318	-	2,770,318
Current assets/(liabilities)	11,650	9,377	21,027
Long term liabilities	(715,484)	-	(715,484)
	<u>2,066,484</u>	<u>9,377</u>	<u>2,075,861</u>
	<u><u>2,066,484</u></u>	<u><u>9,377</u></u>	<u><u>2,075,861</u></u>

23 Financial commitments, guarantees and contingent liabilities

Certain grants received and receivable may become repayable to the funder if the charity is no longer able to meet the conditions under which they were awarded. Due to the nature of these contingencies, it is not possible to quantify the potential effect or give an indication of timing to the liabilities that may arise.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

24 Related party transactions

During the year the charity entered into the following transactions with related parties:

Included within hospitality were amounts totalling £5,826 (2023 - £11,293) paid to Lynas Foodservice Limited, a company in which Mr Andrew Lynas is a director. The amount owing at the year-end and included in trade creditors was £368 (2023 - £545).

Included within room hire and other income were amounts totalling £4,675 (2023 - £2,350) received from Lynas Foodservice Limited, a company in which Mr Andrew Lynas is a director. There were no amounts outstanding at the year end.

Included within shared services were amounts totalling £26,000 (2023 - £35,900) received from Vineyard Compassion, a charity with the same directors. The amount owing at the year-end included in other debtors was £nil (2023 - £6,400).

Included within other creditors were amounts totalling £1,000 (2023 - £7,514) for Love Christmas Grant owed to Vineyard Compassion, a charity with the same directors.

Included within other debtors were amounts totalling £nil (2023 - £3,635) for pension contributions owed from Vineyard Compassion, a charity with the same directors.

Included within expenditure were amounts totalling £nil (2023 - £2,267) for Fuel poverty Offering to Vineyard Compassion, a charity with the same directors. There were no amounts outstanding at the year end.

25 Cash generated from operations	2024	2023
	£	£
Surplus for the year	62,441	6,200
Adjustments for:		
Investment income recognised in statement of financial activities	(448)	(273)
Gain on disposal of tangible fixed assets	(607)	(1,858)
Depreciation and impairment of tangible fixed assets	57,529	58,673
Movements in working capital:		
Decrease in debtors	12,048	6,922
(Decrease) in creditors	(16,883)	(19,576)
Cash generated from operations	<u>114,080</u>	<u>50,088</u>

26 Analysis of changes in net (debt)/funds

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash at bank and in hand	123,309	6,214	129,523
Loans falling due within one year	(92,480)	-	(92,480)
Loans falling due after more than one year	(715,484)	93,118	(622,366)
	<u>(684,655)</u>	<u>99,332</u>	<u>(585,323)</u>

Causeway Coast Vineyard Church

Northern Ireland - Charity number 101605

Accounts

Company Registration No. NI068677 (Northern Ireland)

CAUSEWAY COAST VINEYARD CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

IDS Chartered Accountants LLP
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

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CAUSEWAY COAST VINEYARD CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr AR Lynas Mr PR Lynas Mr DP Wright Prof. KC Hutchinson
Secretary	Mr PR Lynas
Charity number	NIC101605
Company number	NI068677
Registered office	10 Hillmans Way Ballycastle Road COLERAINE Co Londonderry BT52 2ED
Auditor	IDS Chartered Accountants LLP 23/25 Queen Street COLERAINE Co Londonderry BT52 1BG
Bankers	Danske Bank 22 The Diamond COLERAINE Co Londonderry BT52 1DE
Solicitors	Macaulay Wray 35 New Row COLERAINE Co Londonderry BT52 1AH

CAUSEWAY COAST VINEYARD CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The principal activity of the company continued to be the provision of church facilities to members of the local community.

Causeway Coast Vineyard is a vibrant missional community in Northern Ireland. Our vision is to change the community one life at a time and to do so within our lifetime while ensuring that the work continues for generations beyond. We do not simply want to have a great church; we want to have a great city. We are a community who carry hope and are passionately pursuing God's heart for His city through our ordinary everyday lives.

We are a church where lives are changing. A place where people are saying "Yes" to God and experiencing life in a fresh way. We are people who seek to bring life to every area of our community. A place where we see transformation happen as we pursue the dreams that God has placed in our hearts. We believe we were made to connect with our community. Regardless of our interests or life stage, we have something for everyone, and it is our desire that Causeway Coast Vineyard helps people on their journey towards greater connection within the community.

Our desire is to see our community continue to flourish and we are seeking to be involved in that through many ways. We want to

- see our community come into a relationship with Jesus and build a family of faith
- reduce isolation in our society and build a family of connection
- help people in our community deal with the challenges of life by building a family of resilience
- see a community who have a direction and focus by building a family of purpose
- see a community that is sustainable and charitable – and build a family of provision.

In 2010 we bought a seven-acre site (part of an old timber yard) in the centre of Coleraine and in October 2012 moved into a purpose built 33,000 square foot church venue. We worship together on a Sunday through morning and evening services with around 800 people of all ages gathering on average each month as of November/December 2023. We also have online services available which has given the opportunity for those who are ill, far away, or interested in exploring church services the option to be a part of it.

Of course, what happens through Sunday and other weekly services is only a small part of how we seek to impact our community.

We have weekly small groups allowing people to connect regularly, as well as providing other gathering points for different groups of people throughout the week. These include many different types of activities ranging from walking, running and other interest groups all the way through to mental health, Bible study and family support groups.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

We have a network of HUBS to help aid connection and care for those who are a part of CCV and for their surrounding community. These are groups of 40-50 people who are tasked with the responsibility to look out and keep in contact with one another. They are made up in geographical locations and contain people of all ages and stages. Through HUBS we encourage people to be neighbours in the community by looking out for those who are struggling and offering them help and connection.

We have continued to be involved in local schools and have one full time staff member dedicated to this work supported by a team of loyal volunteers and other staff. Our goal is to partner with local schools to aid them in the work they do with the young people in our community. We supply programmes focusing on self-worth, identity and relationships, and in 2023 we have also been running a full programme of school assemblies, lunch clubs, homework clubs, Alpha events and school transition courses.

We regularly pray for and see healing. We run conferences and training events such as Encounter More for those wanting to encounter God and experience Him more.

We pray on our streets every Saturday morning, which we have been doing since 2005. We also have a weekly Healing on the Zoom ministry which allows us to connect with those who are unable to turn up in person.

Our volunteers have really stepped in to serve our local community who have experienced real need in this season especially with the rising cost of living. We are delighted to see people give of their time to serve people with love and dignity.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. New trustees will receive appropriate induction and relevant training.

We have a risk management assurance framework in operation. This covers areas such as safeguarding processes for children and vulnerable adults, staff training and development, health and safety for staff and public around the site as well as HR, IT and financial risks (covered by our reserves policy). Two of our board members sit on a risk management sub-committee alongside the Operations Director. Any risks are raised, discussed and measures put in place to mitigate the risk. Risk is a standing agenda item on our board meetings and the risk management assurance framework is reviewed formally at the board meeting every six months.

Achievements and performance

Our March-July 23 adult attendances averaged a 14% increase on the same period in 2022, however in the last 3 months (Oct -Dec 2023) adult attendances fell by an average of 8% against the same period in 2022.

We've also been continuing to broadcast our services so those who are unable to make it along can still be a part of the church. Many newcomers to our in-person services will have tuned in online first and our services are viewed on average 600 times per week.

Our Easter services this year allowed us to see 1,400 people connect in our 4 weekend services. We also hosted a family easter egg hunt in a local forest, and we had around 350 people come along, many of who hadn't connect with us before, or it had been a long time since we had seen them.

Our Under 18 ministries have gone from strength to strength as well. We have Sunday environments, mid-week groups, mums and toddlers care, and other community-based projects. We are currently reaching anywhere between 300 - 500 under 18s monthly within our gathered environments in the building and others that we can't quantify outside of this within the community.

As mentioned, our school's ministry has been growing this year. Between September and December alone we interacted with over 7,000 pupils in 16 different schools in our education system. We have had lots of feedback from teachers and pupils in how this ministry has been so helpful within their environment.

Each year we run a 9-month School of Ministry which every year has gathered people to CCV from different locations who move and serve at CCV for the duration of their time in the school. This year, we have had a group from a Vineyard Church in the States doing school and outreach together.

CAUSEWAY COAST VINEYARD CHURCH

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

At Causeway Coast Vineyard we run small groups which are groups of up to 20 people who meet weekly to connect with God and one another. These groups are open to the whole community. They are places to connect, make new friends, deepen relationships, encounter God's love and have the occasional party. We have discovered that big moments in life often happen in the small corners of life. There are a range of small groups:

- core groups - including weekly connection over coffee and studying a bible passage or book)
- courses - including prayer groups and bible study
- family central groups - including marriage, pre-marriage and singles groups
- interest groups - including keep fit, sewing, table tennis, etc.
- life stage groups – including groups for 20 somethings, women's groups, etc.)

During 2023 we ran 87 different groups over 3 terms which had over 500 unique people connecting and growing in their faith within them.

Our new Hubs model has resulted in us having over 10 different HUBS where people have been grouped together and are working hard to connect with one another and the community.

In Christmas 2023 we hosted a family event with over 150 attendees. We also had 743 people attend our Christmas carol service on Christmas eve, which was our largest gathering since Covid-19.

Financial review

The results for the year are set out on page 11.

The company returned net incoming resources for the year of £6,200 (2022 outgoing resources of £5,812). At 31 December 2023, the total funds of the charity amounted to £2,075,861 (2022 £2,069,661) comprising restricted funds of £9,377 (2022 £16,417) and unrestricted funds of £2,066,484 (2022 £2,053,244).

The charity set aside £19,000 to a designated fund for significant expenditure on the facilities. At 31 December 2023, the balance on this fund was £89,721 (2022 £88,126).

Of the total funds reported above, £nil (2022 £nil) is earmarked for future bank loan commitments. At 31 December 2023, the charity's bank debt amounted to £807,964 (2022 £896,501). The trustees are confident that the bank debt will be repaid out of ongoing surplus incoming resources and as such will be able to meet its ongoing working capital requirements.

The principal risk faced by the charity continues to be the potential of receiving insufficient funds to continue its activities. The charity seeks to mitigate this risk in the following ways:

- Unrestricted reserves are held which are sufficient to cover
- The continuance of operations given a 25% reduction in unrestricted income, for a period of 3-6 months, together with
- any specific liabilities which are outside of the normal scope of activities
- Appropriate designated reserves are held for significant long-term expenditure

Based on the 2024 budget, the range of reserves considered by the trustees to be adequate (as calculated above) is between £80K - £159K.

Total general unrestricted reserves (comprising of cash and debtors, less short-term liabilities) were £14,411 (2022 £64,948).

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for the future

Causeway Coast Vineyard (CCV) is a church affiliated to the Association of Vineyard Churches in the UK & Ireland (VCUKI). Alan and Kathryn Scott founded CCV and were the Senior Pastors (overall leaders) of CCV until June 2017 when they left to move to the USA. Neil and Janet Young took over as senior pastors at this time. Alan and Kathryn then became the leaders of Vineyard Anaheim and in early 2022 announced they were taking that church out of the Vineyard movement.

This gave rise to media coverage and a legal challenge in the US though these have no direct impact on CCV. However, concerns were raised at this time to Vineyard USA about Alan's conduct and Vineyard USA commissioned a third party to hear these concerns.

In December 2022 the trustees of both CCV and VCUKI were made aware of concerns raised by people in the UK with Vineyard USA relating to Alan's time at CCV.

On being made aware of the concerns CCV and VCUKI commissioned an independent review process (in February 2023) run by an experienced third party – Trusted HR Ltd – to hear these concerns and identify appropriate recommendations.

The initial stage of the review primarily involved the people who raised concerns via Vineyard USA. This led to a public statement from CCV and VCUKI on 1st June 2023 (<https://causewaycoastvineyard.com/statement-by-ccv-vcuki/>) highlighting that a review was ongoing and providing avenues for people to voice concerns.

Both CCV and VCUKI then publicly acknowledged that wrong and hurtful conduct has occurred at CCV and apologised to all those who were hurt, harmed, mistreated or in any way negatively impacted by their time at CCV. This took place on Sunday 2nd July 2023 in our worship services and the statement is on our website here: <https://causewaycoastvineyard.com/update-statement-2nd-july-2023/>.

At this point CCV and VCUKI also invited anyone else with concerns relating to CCV to speak to Trusted HR. We also communicated that we would make funding for counselling available to people impacted by these issues who engaged with Trusted HR. The funding for this counselling is facilitated by Trusted HR.

The trustees of CCV have allocated £15K to cover the cost of the review process and the offer to counselling to those impacted. VCUKI have set aside a similar amount. CCV published the final report including recommendations on 3rd November 2023 <https://causewaycoastvineyard.com/ccv-review-oct2023/>

Trusted HR identified themes and repeated patterns of behaviour including examples of manipulation, inappropriate comments, narcissistic behaviour, and certain occurrences of public shaming and spiritual abuse relating to Alan Scott. Alan is no longer at CCV (and has not been since June 2017) so there is no action the trustees of CCV can take or need to take relating to Alan. However, we have shared the report with the leadership of his church in the USA, Dwelling Place.

The report contained recommendations for both CCV and VCUKI to consider and implement, and we have already updated our complaints handling processes. We are committed to implement all recommendations in full and have published our progress on our website <https://causewaycoastvineyard.com/implementing-the-recommendations-of-the-independent-review/>.

Over the next season we will continue to work to fulfil our mission to say 'yes' to God, experience life and carry hope to the city. We will also establish a team made up of trustees, staff and people from the wider CCV church to begin the search for new Senior Pastor(s).

CAUSEWAY COAST VINEYARD CHURCH

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

Causeway Coast Vineyard is a company limited by guarantee and was incorporated on 1 April 2008. The company was established under a Memorandum of Association which established the objectives and powers of the company and is governed by its Articles of Association. The liability of its members is limited in that every member of the company undertakes to contribute an amount not exceeding £1 in the event of the company being wound up.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr RJ Kelly	(Resigned 20 October 2023)
Mr AR Lynas	
Mr PR Lynas	
Mr DP Wright	
Mr NAW Young	(Resigned 29 October 2023)
Prof. KC Hutchinson	

New directors are appointed when appropriate. Suitable candidates are considered on the basis of their skills, experience and sympathy with the aims of church. New directors will be agreed at a board meeting before being invited to join.

Trustees are responsible for setting the organisation's payscales following the NICVA matrix and benchmark and ensuring that these are adhered to. Vineyard Compassion was birthed from Causeway Coast Vineyard church and has the same trustees.

Reference and administrative details

The day-to-day management of the charity is overseen by Neil Young (Senior Pastor until 29 October 2023), now Tre Sheppard (Associate Pastor) along with David McCracken (Operations Director) and Victoria Moore (Finance Manager).

Statement of trustees' responsibilities

The trustees, who are also the directors of Causeway Coast Vineyard Church for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

CAUSEWAY COAST VINEYARD CHURCH

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

Auditor

In accordance with the company's articles, a resolution proposing that IDS Chartered Accountants LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Peter Lynas

Peter Lynas (Sep 10, 2024 14:33 GMT+1)

Mr PR Lynas

Trustee

Dated: 3 September 2024

CAUSEWAY COAST VINEYARD CHURCH

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CAUSEWAY COAST VINEYARD CHURCH

Opinion

We have audited the financial statements of Causeway Coast Vineyard Church (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CAUSEWAY COAST VINEYARD CHURCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CAUSEWAY COAST VINEYARD CHURCH

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with laws & regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, antibribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

CAUSEWAY COAST VINEYARD CHURCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CAUSEWAY COAST VINEYARD CHURCH

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- performing analytical procedures to identify any unusual or unexpected relationships;
- reviewing journal entries to identify unusual transactions;
- assessing whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigating the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statements disclosures to underlying supporting documentation;
- reading the minutes of meetings of those board of trustees;
- enquiring of management as to actual and potential litigation and claims;
- reviewing legal correspondence.

There are inherent limitations in our audit procedures described above. The more removed laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alison Wallace
IDS Chartered Accountants LLP
Statutory Auditor
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

3 September 2024

IDS Chartered Accountants LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CAUSEWAY COAST VINEYARD CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income and endowments from:							
Donations and legacies	3	902,171	60,341	962,512	831,204	80,280	911,484
Charitable activities	4	75,575	-	75,575	124,907	-	124,907
Other trading activities	5	66,298	-	66,298	71,270	-	71,270
Investments	6	273	-	273	458	-	458
Other income	7	1,858	-	1,858	160	-	160
Total income		<u>1,046,175</u>	<u>60,341</u>	<u>1,106,516</u>	<u>1,027,999</u>	<u>80,280</u>	<u>1,108,279</u>
Expenditure on:							
Charitable activities	8	1,032,935	67,381	1,100,316	1,044,511	69,580	1,114,091
Total expenditure		<u>1,032,935</u>	<u>67,381</u>	<u>1,100,316</u>	<u>1,044,511</u>	<u>69,580</u>	<u>1,114,091</u>
Net income/(expenditure) and movement in funds		13,240	(7,040)	6,200	(16,512)	10,700	(5,812)
Reconciliation of funds:							
Fund balances at 1 January 2023		2,053,244	16,417	2,069,661	2,069,756	5,717	2,075,473
Fund balances at 31 December 2023		<u>2,066,484</u>	<u>9,377</u>	<u>2,075,861</u>	<u>2,053,244</u>	<u>16,417</u>	<u>2,069,661</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CAUSEWAY COAST VINEYARD CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	13		2,770,318		2,796,672
Current assets					
Debtors	14	35,266		42,188	
Cash at bank and in hand		123,309		191,946	
		158,575		234,134	
Creditors: amounts falling due within one year	16	(137,548)		(156,629)	
Net current assets			21,027		77,505
Total assets less current liabilities			2,791,345		2,874,177
Creditors: amounts falling due after more than one year	17		(715,484)		(804,516)
Net assets excluding pension liability			2,075,861		2,069,661
Net assets			2,075,861		2,069,661
The funds of the charity					
Restricted income funds	20		9,377		16,417
Unrestricted funds			2,066,484		2,053,244
			2,075,861		2,069,661

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 3 September 2024

Peter Lynas
Peter Lynas (Sep 10, 2024 14:33 GMT+1)

Mr PR Lynas
Trustee

Karise Hutchinson
Karise Hutchinson (Sep 10, 2024 14:34 GMT+1)

Prof. KC Hutchinson
Trustee

Company registration number NI068677 (Northern Ireland)

CAUSEWAY COAST VINEYARD CHURCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	£	2023 £	£	2022 £
Cash flows from operating activities					
Cash generated from operations	24		50,088		120,519
Investing activities					
Purchase of tangible fixed assets		(34,488)		(22,414)	
Proceeds on disposal of tangible fixed assets		4,027		160	
Interest received		273		458	
Net cash used in investing activities			(30,188)		(21,796)
Financing activities					
Repayment of bank loans		(88,537)		(226,257)	
Net cash used in financing activities			(88,537)		(226,257)
Net decrease in cash and cash equivalents			(68,637)		(127,534)
Cash and cash equivalents at beginning of year			191,946		319,480
Cash and cash equivalents at end of year			123,309		191,946
Relating to:					
Cash at bank and in hand			123,309		191,946

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Causeway Coast Vineyard Church is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 10 Hillmans Way, Ballycastle Road, COLERAINE, Co Londonderry, BT52 2ED.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Only assets with a value of £500 or more are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line on buildings
Fixtures and fittings	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

No provision is required for taxation as the company is defined as a charity for taxation purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

During the current financial year, no critical accounting estimates or judgements were made by the trustees.

3 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	902,171	60,341	962,512	831,204	80,280	911,484

4 Charitable activities

	2023 £	2022 £
Encounter More Conference	10,882	11,564
Illuminate Conference	-	24,030
Other Conferences & Events	14,404	8,296
Encounter School of Mission	14,389	23,817
Contribution to Shared Services	35,900	57,200
	<u>75,575</u>	<u>124,907</u>

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Room Hire	66,298	71,270

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Income from investments

Unrestricted funds	Unrestricted funds
2023	2022
£	£
Interest receivable	
273	458
<u>273</u>	<u>458</u>

7 Other income

Unrestricted funds	Unrestricted funds
2023	2022
£	£
Net gain on disposal of tangible fixed assets	
1,858	160
<u>1,858</u>	<u>160</u>

8 Charitable activities

	2023	2022
	£	£
Staff costs	629,429	632,021
Travelling	11,284	6,107
Staff Expenses	7,539	5,812
Training	2,132	1,702
Hospitality	19,589	22,754
Gifts	56,283	42,580
Church Resources	29,426	28,599
Other Conferences & Events	9,482	30,939
Encounter School of Mission	15,335	24,387
Healing on the Streets	1,170	740
Ministry expenses	56,894	64,417
	<u>838,563</u>	<u>860,058</u>
Share of support costs (see note 9)	242,523	246,580
Share of governance costs (see note 9)	19,230	7,453
	<u>1,100,316</u>	<u>1,114,091</u>
Analysis by fund		
Unrestricted funds	1,032,935	1,044,511
Restricted funds	67,381	69,580
	<u>1,100,316</u>	<u>1,114,091</u>

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Support costs allocated to activities

	2023 £	2022 £
Depreciation	58,673	60,098
Insurance	13,469	13,129
Utilities	42,430	46,597
Telephone	10,181	10,991
Advertising	-	272
Stationary	10,228	7,334
Bank charges	3,105	3,162
Loan interest	37,400	37,238
Repairs & renewals	67,037	67,759
Governance costs	19,230	7,453
	<u>261,753</u>	<u>254,033</u>
Analysed between:		
Charitable activities	<u>261,753</u>	<u>254,033</u>

	2023 £	2022 £
Governance costs comprise:		
Audit fees	2,188	2,420
Legal and professional	17,042	5,033
	<u>19,230</u>	<u>7,453</u>

Governance costs includes payments to the auditors of £2,188 (2022 - £2,420) for audit fees.

10 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	2,188	2,420
Depreciation of owned tangible fixed assets	58,673	60,098
Profit on disposal of tangible fixed assets	(1,858)	(160)
	<u></u>	<u></u>

11 Trustees

During the year Mr NAW Young, trustee of the charity until 29 October 2023, was paid £55,402 (2022 - £45,452) by virtue of his employment.

Mr DP Wright was reimbursed £1,555 in travel expenses in relation to the trustee's meeting during the year (2022 - £319).

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Employees

The average monthly number employees (excluding directors) during the year was:

	2023 Number	2022 Number
	20	24
	<u>20</u>	<u>24</u>
Employment costs	2023	2022
	£	£
Wages and salaries	553,665	558,496
Social security costs	45,549	44,614
Other pension costs	30,215	28,911
	<u>629,429</u>	<u>632,021</u>

There were no employees whose annual remuneration was more than £60,000.

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2023	3,065,298	306,038	3,371,336
Additions	25,538	8,950	34,488
Disposals	-	(2,169)	(2,169)
	<u>3,090,836</u>	<u>312,819</u>	<u>3,403,655</u>
Depreciation and impairment			
At 1 January 2023	385,935	188,729	574,664
Depreciation charged in the year	39,905	18,768	58,673
	<u>425,840</u>	<u>207,497</u>	<u>633,337</u>
Carrying amount			
At 31 December 2023	<u>2,664,996</u>	<u>105,322</u>	<u>2,770,318</u>
At 31 December 2022	<u>2,679,363</u>	<u>117,309</u>	<u>2,796,672</u>

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

14 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	24,730	34,292
Prepayments and accrued income	10,536	7,896
	<u>35,266</u>	<u>42,188</u>

15 Loans and overdrafts

	2023	2022
	£	£
Bank loans	807,964	896,501
Payable within one year	92,480	91,985
Payable after one year	715,484	804,516
	<u>312,003</u>	<u>402,889</u>

Amounts included above which fall due after five years:

Payable by instalments	312,003	402,889
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The bank loans are secured as follows:
- Floating charge over 10 Hillmans Way, Coleraine.

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
	Notes	
Bank loans	15	91,985
Other taxation and social security		15,561
Trade creditors		9,512
Other creditors		25,319
Accruals and deferred income		14,252
		<u>156,629</u>

17 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
	Notes	
Bank loans	15	804,516

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Retirement benefit schemes

	2023	2022
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	30,215	28,911
	<u>30,215</u>	<u>28,911</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	2,770,318	-	2,770,318
Current assets/(liabilities)	11,650	9,377	21,027
Long term liabilities	(715,484)	-	(715,484)
	<u>2,066,484</u>	<u>9,377</u>	<u>2,075,861</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	2,796,672	-	2,796,672
Current assets/(liabilities)	61,088	16,417	77,505
Long term liabilities	(804,516)	-	(804,516)
	<u>2,053,244</u>	<u>16,417</u>	<u>2,069,661</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			
	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£
Building fund	-	37,400	(37,400)	-
Healing on the streets	-	860	(860)	-
Encounter School of Mission Bursaries	2,650	500	(3,150)	-
CRT Love Christmas	-	7,950	(7,950)	-
AVX Fencing	-	1,500	(1,500)	-
EM23 Offering	-	2,267	(2,267)	-
George Sports Academy Offering	-	4,726	(4,726)	-
Surestart Offering	-	1,770	(1,770)	-
Kids Offering	-	118	-	118
Anon Donor (IT)	1,000	-	-	1,000
Anon Donor (IT)	12,767	-	(4,508)	8,259
VC Love Ukraine	-	3,210	(3,210)	-
Christmas donation	-	40	(40)	-
	<u>16,417</u>	<u>60,341</u>	<u>(67,381)</u>	<u>9,377</u>

21 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds				Movement in funds			
	Balance at 1 January 2022	Resources expended	Transfers	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023	
	£	£	£	£	£	£	£	
Repairs and replacements fund	92,224	(8,098)	4,000	88,126	19,000	(17,405)	89,721	
	<u>92,224</u>	<u>(8,098)</u>	<u>4,000</u>	<u>88,126</u>	<u>19,000</u>	<u>(17,405)</u>	<u>89,721</u>	

22 Financial commitments, guarantees and contingent liabilities

Certain grants received and receivable may become repayable to the funder if the charity is no longer able to meet the conditions under which they were awarded. Due to the nature of these contingencies, it is not possible to quantify the potential effect or give an indication of timing to the liabilities that may arise.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

23 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, who comprise the senior leadership team, is as follows.

	2023 £	2022 £
Aggregate compensation	195,316	261,769

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Included within hospitality were amounts totalling £11,293 (2022 - £16,585) paid to Lynas Foodservice Limited, a company in which Mr Andrew Lynas is a director. The amount owing at the year-end and included in trade creditors was £545 (2022 - £502).

Included within room hire and other income were amounts totalling £2,350 (2022 - £2,000) received from Lynas Foodservice Limited, a company in which Mr Andrew Lynas is a director. There were no amounts outstanding at the year end.

Included within shared services were amounts totalling £35,900 (2022 - £57,200) received from Vineyard Compassion, a charity with the same directors. The amount owing at the year-end included in other debtors was £6,400 (2022 - £7,800).

Included within professional fees were amounts totalling £nil (2022 - £1,820) paid to Spark Coaching, a company in which Prof. Karise Hutchinson's husband is a director. There were no amounts outstanding at the year end.

Included within other creditors were amounts totalling £7,514 (2022 - £6,352) for Love Christmas Grant owed to Vineyard Compassion, a charity with the same directors.

Included within other debtors were amounts totalling £nil (2022 - £837) for Love Ukraine Grant owed from Vineyard Compassion, a charity with the same directors. Income received for Love Ukraine Grant from Vineyard Compassion was £2,768 (2022 - £837).

Included within other debtors were amounts totalling £3,635 (2022 - £nil) for pension contributions owed from Vineyard Compassion, a charity with the same directors.

Included within expenditure were amounts totalling £725 (2022 - £1,313) paid to Score Football Centre Limited, a company in which Russell Kelly was a director until 20 October 2023. The amount owing at the year-end and included in trade creditors was £nil (2022 - £nil).

Included within expenditure were amounts totalling £2,267 (2022 - £nil) for Fuel poverty Offering to Vineyard Compassion, a charity with the same directors. There were no amounts outstanding at the year end.

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

24 Cash generated from operations	2023 £	2022 £	
Surplus/(deficit) for the year	6,200	(5,812)	
Adjustments for:			
Investment income recognised in statement of financial activities	(273)	(458)	
Gain on disposal of tangible fixed assets	(1,858)	(160)	
Depreciation and impairment of tangible fixed assets	58,673	60,098	
Movements in working capital:			
Decrease in debtors	6,922	57,947	
(Decrease)/increase in creditors	(19,576)	8,904	
Cash generated from operations	<u>50,088</u>	<u>120,519</u>	
25 Analysis of changes in net (debt)/funds	At 1 January 2023 £	Cash flows	At 31 December 2023 £
Cash at bank and in hand	191,946	(68,637)	123,309
Loans falling due within one year	(91,985)	(495)	(92,480)
Loans falling due after more than one year	(804,516)	89,032	(715,484)
	<u>(704,555)</u>	<u>19,900</u>	<u>(684,655)</u>

Causeway Coast Vineyard Church

Northern Ireland - Charity number 101605

Annual report

CAUSEWAY COAST VINEYARD CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The principal activity of the company continued to be the provision of church facilities to members of the local community.

Causeway Coast Vineyard is a vibrant missional community in Northern Ireland. Our vision is to change the community one life at a time and to do so within our lifetime while ensuring that the work continues for generations beyond. We do not simply want to have a great church; we want to have a great city. We are a community who carry hope and are passionately pursuing God's heart for His city through our ordinary everyday lives.

We are a church where lives are changing. A place where people are saying "Yes" to God and experiencing life in a fresh way. We are people who seek to bring life to every area of our community. A place where we see transformation happen as we pursue the dreams that God has placed in our hearts. We believe we were made to connect with our community. Regardless of our interests or life stage, we have something for everyone, and it is our desire that Causeway Coast Vineyard helps people on their journey towards greater connection within the community.

Our desire is to see our community continue to flourish and we are seeking to be involved in that through many ways. We want to

- see our community come into a relationship with Jesus and build a family of faith
- reduce isolation in our society and build a family of connection
- help people in our community deal with the challenges of life by building a family of resilience
- see a community who have a direction and focus by building a family of purpose
- see a community that is sustainable and charitable – and build a family of provision.

In 2010 we bought a seven-acre site (part of an old timber yard) in the centre of Coleraine and in October 2012 moved into a purpose built 33,000 square foot church venue. We worship together on a Sunday through morning and evening services with around 800 people of all ages gathering on average each month as of November/December 2023. We also have online services available which has given the opportunity for those who are ill, far away, or interested in exploring church services the option to be a part of it.

Of course, what happens through Sunday and other weekly services is only a small part of how we seek to impact our community.

We have weekly small groups allowing people to connect regularly, as well as providing other gathering points for different groups of people throughout the week. These include many different types of activities ranging from walking, running and other interest groups all the way through to mental health, Bible study and family support groups.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

We have a network of HUBS to help aid connection and care for those who are a part of CCV and for their surrounding community. These are groups of 40-50 people who are tasked with the responsibility to look out and keep in contact with one another. They are made up in geographical locations and contain people of all ages and stages. Through HUBS we encourage people to be neighbours in the community by looking out for those who are struggling and offering them help and connection.

We have continued to be involved in local schools and have one full time staff member dedicated to this work supported by a team of loyal volunteers and other staff. Our goal is to partner with local schools to aid them in the work they do with the young people in our community. We supply programmes focusing on self-worth, identity and relationships, and in 2023 we have also been running a full programme of school assemblies, lunch clubs, homework clubs, Alpha events and school transition courses.

We regularly pray for and see healing. We run conferences and training events such as Encounter More for those wanting to encounter God and experience Him more.

We pray on our streets every Saturday morning, which we have been doing since 2005. We also have a weekly Healing on the Zoom ministry which allows us to connect with those who are unable to turn up in person.

Our volunteers have really stepped in to serve our local community who have experienced real need in this season especially with the rising cost of living. We are delighted to see people give of their time to serve people with love and dignity.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. New trustees will receive appropriate induction and relevant training.

We have a risk management assurance framework in operation. This covers areas such as safeguarding processes for children and vulnerable adults, staff training and development, health and safety for staff and public around the site as well as HR, IT and financial risks (covered by our reserves policy). Two of our board members sit on a risk management sub-committee alongside the Operations Director. Any risks are raised, discussed and measures put in place to mitigate the risk. Risk is a standing agenda item on our board meetings and the risk management assurance framework is reviewed formally at the board meeting every six months.

Achievements and performance

Our March-July 23 adult attendances averaged a 14% increase on the same period in 2022, however in the last 3 months (Oct -Dec 2023) adult attendances fell by an average of 8% against the same period in 2022.

We've also been continuing to broadcast our services so those who are unable to make it along can still be a part of the church. Many newcomers to our in-person services will have tuned in online first and our services are viewed on average 600 times per week.

Our Easter services this year allowed us to see 1,400 people connect in our 4 weekend services. We also hosted a family easter egg hunt in a local forest, and we had around 350 people come along, many of who hadn't connect with us before, or it had been a long time since we had seen them.

Our Under 18 ministries have gone from strength to strength as well. We have Sunday environments, mid-week groups, mums and toddlers care, and other community-based projects. We are currently reaching anywhere between 300 - 500 under 18s monthly within our gathered environments in the building and others that we can't quantify outside of this within the community.

As mentioned, our school's ministry has been growing this year. Between September and December alone we interacted with over 7,000 pupils in 16 different schools in our education system. We have had lots of feedback from teachers and pupils in how this ministry has been so helpful within their environment.

Each year we run a 9-month School of Ministry which every year has gathered people to CCV from different locations who move and serve at CCV for the duration of their time in the school. This year, we have had a group from a Vineyard Church in the States doing school and outreach together.

CAUSEWAY COAST VINEYARD CHURCH

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

At Causeway Coast Vineyard we run small groups which are groups of up to 20 people who meet weekly to connect with God and one another. These groups are open to the whole community. They are places to connect, make new friends, deepen relationships, encounter God's love and have the occasional party. We have discovered that big moments in life often happen in the small corners of life. There are a range of small groups:

- core groups - including weekly connection over coffee and studying a bible passage or book)
- courses - including prayer groups and bible study
- family central groups - including marriage, pre-marriage and singles groups
- interest groups - including keep fit, sewing, table tennis, etc.
- life stage groups – including groups for 20 somethings, women's groups, etc.)

During 2023 we ran 87 different groups over 3 terms which had over 500 unique people connecting and growing in their faith within them.

Our new Hubs model has resulted in us having over 10 different HUBS where people have been grouped together and are working hard to connect with one another and the community.

In Christmas 2023 we hosted a family event with over 150 attendees. We also had 743 people attend our Christmas carol service on Christmas eve, which was our largest gathering since Covid-19.

Financial review

The results for the year are set out on page 11.

The company returned net incoming resources for the year of £6,200 (2022 outgoing resources of £5,812). At 31 December 2023, the total funds of the charity amounted to £2,075,861 (2022 £2,069,661) comprising restricted funds of £9,377 (2022 £16,417) and unrestricted funds of £2,066,484 (2022 £2,053,244).

The charity set aside £19,000 to a designated fund for significant expenditure on the facilities. At 31 December 2023, the balance on this fund was £89,721 (2022 £88,126).

Of the total funds reported above, £nil (2022 £nil) is earmarked for future bank loan commitments. At 31 December 2023, the charity's bank debt amounted to £807,964 (2022 £896,501). The trustees are confident that the bank debt will be repaid out of ongoing surplus incoming resources and as such will be able to meet its ongoing working capital requirements.

The principal risk faced by the charity continues to be the potential of receiving insufficient funds to continue its activities. The charity seeks to mitigate this risk in the following ways:

- Unrestricted reserves are held which are sufficient to cover
- The continuance of operations given a 25% reduction in unrestricted income, for a period of 3-6 months, together with
- any specific liabilities which are outside of the normal scope of activities
- Appropriate designated reserves are held for significant long-term expenditure

Based on the 2024 budget, the range of reserves considered by the trustees to be adequate (as calculated above) is between £80K - £159K.

Total general unrestricted reserves (comprising of cash and debtors, less short-term liabilities) were £14,411 (2022 £64,948).

CAUSEWAY COAST VINEYARD CHURCH

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for the future

Causeway Coast Vineyard (CCV) is a church affiliated to the Association of Vineyard Churches in the UK & Ireland (VCUKI). Alan and Kathryn Scott founded CCV and were the Senior Pastors (overall leaders) of CCV until June 2017 when they left to move to the USA. Neil and Janet Young took over as senior pastors at this time. Alan and Kathryn then became the leaders of Vineyard Anaheim and in early 2022 announced they were taking that church out of the Vineyard movement.

This gave rise to media coverage and a legal challenge in the US though these have no direct impact on CCV. However, concerns were raised at this time to Vineyard USA about Alan's conduct and Vineyard USA commissioned a third party to hear these concerns.

In December 2022 the trustees of both CCV and VCUKI were made aware of concerns raised by people in the UK with Vineyard USA relating to Alan's time at CCV.

On being made aware of the concerns CCV and VCUKI commissioned an independent review process (in February 2023) run by an experienced third party – Trusted HR Ltd – to hear these concerns and identify appropriate recommendations.

The initial stage of the review primarily involved the people who raised concerns via Vineyard USA. This led to a public statement from CCV and VCUKI on 1st June 2023 (<https://causewaycoastvineyard.com/statement-by-ccv-vcuki/>) highlighting that a review was ongoing and providing avenues for people to voice concerns.

Both CCV and VCUKI then publicly acknowledged that wrong and hurtful conduct has occurred at CCV and apologised to all those who were hurt, harmed, mistreated or in any way negatively impacted by their time at CCV. This took place on Sunday 2nd July 2023 in our worship services and the statement is on our website here: <https://causewaycoastvineyard.com/update-statement-2nd-july-2023/>.

At this point CCV and VCUKI also invited anyone else with concerns relating to CCV to speak to Trusted HR. We also communicated that we would make funding for counselling available to people impacted by these issues who engaged with Trusted HR. The funding for this counselling is facilitated by Trusted HR.

The trustees of CCV have allocated £15K to cover the cost of the review process and the offer to counselling to those impacted. VCUKI have set aside a similar amount. CCV published the final report including recommendations on 3rd November 2023 <https://causewaycoastvineyard.com/ccv-review-oct2023/>

Trusted HR identified themes and repeated patterns of behaviour including examples of manipulation, inappropriate comments, narcissistic behaviour, and certain occurrences of public shaming and spiritual abuse relating to Alan Scott. Alan is no longer at CCV (and has not been since June 2017) so there is no action the trustees of CCV can take or need to take relating to Alan. However, we have shared the report with the leadership of his church in the USA, Dwelling Place.

The report contained recommendations for both CCV and VCUKI to consider and implement, and we have already updated our complaints handling processes. We are committed to implement all recommendations in full and have published our progress on our website <https://causewaycoastvineyard.com/implementing-the-recommendations-of-the-independent-review/>.

Over the next season we will continue to work to fulfil our mission to say 'yes' to God, experience life and carry hope to the city. We will also establish a team made up of trustees, staff and people from the wider CCV church to begin the search for new Senior Pastor(s).

CAUSEWAY COAST VINEYARD CHURCH

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

Causeway Coast Vineyard is a company limited by guarantee and was incorporated on 1 April 2008. The company was established under a Memorandum of Association which established the objectives and powers of the company and is governed by its Articles of Association. The liability of its members is limited in that every member of the company undertakes to contribute an amount not exceeding £1 in the event of the company being wound up.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr RJ Kelly	(Resigned 20 October 2023)
Mr AR Lynas	
Mr PR Lynas	
Mr DP Wright	
Mr NAW Young	(Resigned 29 October 2023)
Prof. KC Hutchinson	

New directors are appointed when appropriate. Suitable candidates are considered on the basis of their skills, experience and sympathy with the aims of church. New directors will be agreed at a board meeting before being invited to join.

Trustees are responsible for setting the organisation's payscales following the NICVA matrix and benchmark and ensuring that these are adhered to. Vineyard Compassion was birthed from Causeway Coast Vineyard church and has the same trustees.

Reference and administrative details

The day-to-day management of the charity is overseen by Neil Young (Senior Pastor until 29 October 2023), now Tre Sheppard (Associate Pastor) along with David McCracken (Operations Director) and Victoria Moore (Finance Manager).

Statement of trustees' responsibilities

The trustees, who are also the directors of Causeway Coast Vineyard Church for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

CAUSEWAY COAST VINEYARD CHURCH

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

Auditor

In accordance with the company's articles, a resolution proposing that IDS Chartered Accountants LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Peter Lynas

Peter Lynas (Sep 10, 2024 14:33 GMT+1)

Mr PR Lynas

Trustee

Dated: 3 September 2024

Causeway Coast Vineyard Church

Northern Ireland - Charity number 101605

Annual return

CAUSEWAY COAST VINEYARD CHURCH

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CAUSEWAY COAST VINEYARD CHURCH

Opinion

We have audited the financial statements of Causeway Coast Vineyard Church (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CAUSEWAY COAST VINEYARD CHURCH

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with laws & regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, antibribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

CAUSEWAY COAST VINEYARD CHURCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CAUSEWAY COAST VINEYARD CHURCH

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- performing analytical procedures to identify any unusual or unexpected relationships;
- reviewing journal entries to identify unusual transactions;
- assessing whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigating the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statements disclosures to underlying supporting documentation;
- reading the minutes of meetings of those board of trustees;
- enquiring of management as to actual and potential litigation and claims;
- reviewing legal correspondence.

There are inherent limitations in our audit procedures described above. The more removed laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alison Wallace

IDS Chartered Accountants LLP

Statutory Auditor

23/25 Queen Street

COLERAINE

Co Londonderry

BT52 1BG

3 September 2024

IDS Chartered Accountants LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Causeway Coast Vineyard Church

Northern Ireland - Charity number 101605

Accounts

Company Registration No. NI068677 (Northern Ireland)



CAUSEWAY COAST VINEYARD CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

IDS Chartered Accountants LLP
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

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CAUSEWAY COAST VINEYARD CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr RJ Kelly Mr AR Lynas Mr PR Lynas Mr DP Wright Mr NAW Young Dr KC Hutchinson
Secretary	Mr PR Lynas
Charity number	NIC101605
Company number	NI068677
Registered office	10 Hillmans Way Ballycastle Road COLERAINE Co Londonderry BT52 2ED
Auditor	IDS Chartered Accountants LLP 23/25 Queen Street COLERAINE Co Londonderry BT52 1BG
Bankers	Danske Bank 22 The Diamond COLERAINE Co Londonderry BT52 1DE
Solicitors	Macaulay Wray 35 New Row COLERAINE Co Londonderry BT52 1AH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The principal activity of the company continued to be the provision of church facilities to members of the local community.

Causeway Coast Vineyard is a vibrant missional community in Northern Ireland. Our vision is to change the community one life at a time and to do so within our lifetime while ensuring that the work continues for generations beyond. We do not simply want to have a great church; we want to have a great city. We are a community who carry hope and are passionately pursuing God's heart for His city through our ordinary everyday lives.

We are a church where lives are changing. A place where people are saying "Yes" to God and experiencing life in a fresh way. We are people who seek to bring life to every area of our community. A place where we see transformation happen as we pursue the dreams that God has placed in our hearts. We believe we were made to connect with our community. Regardless of our interests or life stage, we have something for everyone, and it is our desire that Causeway Coast Vineyard helps people on their journey towards greater connection within the community.

Our desire is to see our community continue to flourish and we are seeking to be involved in that through many ways. We want to

- see our community come into a relationship with Jesus and build a family of faith
- reduce isolation in our society and build a family of connection
- help people in our community deal with the challenges of life by building a family of resilience
- see a community who have a direction and focus by building a family of purpose
- see a community that is sustainable and charitable –a family of provision

In 2010 we bought a seven-acre site (part of an old timber yard) in the centre of Coleraine and in October 2012 moved into a purpose built 33,000 square foot church venue. We worship together on a Sunday through morning and evening services with around 1400 people of all ages gathering on average each month as of November/December 2022. We also have online services available which has given the opportunity for those who are ill, far away, or interested in exploring church services the option to be a part of it.

Of course, what happens through Sunday and other weekly services is only a small part of how we seek to impact our community.

We have weekly small groups allowing people to connect regularly, as well as providing other gathering points for different people groups throughout the week. These include many different types of activities from walking, running and other interest groups, all the way through to mental health, Bible study and family support groups.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

We have a network of HUBS to help aid connection and care for those who are a part of CCV and for their surrounding community. These are groups of 40-50 people who are tasked with the responsibility to look out and keep in contact with one another. They are made up in geographical locations and contain people of all ages and stages. Through HUBS we encourage people to be neighbours in the community by looking out for those who are struggling and offering them help and connection.

We have continued to be involved in local schools and have one full time staff member dedicated to this work supported by a team of loyal volunteers and other staff. Our goal is to partner with local schools to aid them in the work they do with the young people in our community. We supply programmes focusing on self-worth, identity and relationships, and in 2022 we have also been running a full programme of school assemblies, lunch clubs, homework clubs, Alpha events, school transition courses, and were able to deliver a Christmas production to 3 high schools in our area.

We regularly pray for and see healing and run events for varying ages. We run conferences and training events such as Encounter More and Illuminate, for those wanting to encounter God and experience Him more.

We pray on our streets every Saturday morning, which we have been doing since 2005. We also have a weekly Healing on the Zoom ministry which allows us to connect with those who are unable to turn up in person.

Our volunteers, post COVID, have really stepped in to serve our local community who have experienced real need in this season especially with the rising cost of living. We are delighted to see people give of their time to serve people with love and dignity.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. New trustees will receive appropriate induction and relevant training.

We have a risk management assurance framework in operation. This covers areas such as safeguarding processes for children and vulnerable adults, staff training and development, health and safety for staff and public around the site as well as HR, IT and financial risks (covered by our reserves policy). Two of our board members sit on a risk management sub-committee alongside the Operations Director. Any risks are raised, discussed and measures put in place to mitigate the risk. Risk is a standing agenda item on our board meetings and the risk management assurance framework is reviewed formally at the board meeting every six months.

Achievements and performance

From September 2022 we were able to resume in-person services without needing to adhere to additional COVID restrictions. This has allowed people to fully return to services and we have seen our Sunday gatherings grow by 30-40% over the past year. We've also been able to keep broadcasting our services so those who are unable to make it along can still be a part of the church. Many newcomers to our in-person services will have tuned in online first.

Our Easter services this year allowed us to see 1300 people connect in our 3 weekend services. We also hosted a family easter egg hunt in a local forest and we had around 500 people come along, many of who hadn't connect with us before, or it had been a long time since we had seen them.

Our Under 18 ministries have gone from strength to strength as well. We have Sunday environments, mid-week groups, mums and toddlers care, and other community based projects. We are currently reaching anywhere between 300-500 Under 18's within our gathered environments in the building and others that we can't quantify outside of this within the community.

As mentioned, our school's ministry has been growing this year. Between September and December alone we reached around 3000 pupils in 16 different schools in our education system. We have had lots of feedback from teachers and pupils in how this ministry has been so helpful within their environment.

Each year we run a 9-month School of Ministry which every year has gathered people to CCV from different locations who move and serve at CCV for the duration of their time in the school. For the past number of years we have opened this up to online students who this year have gathered from England, Scotland, and even in India.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

At Causeway Coast Vineyard we see much happening within our small groups. These are groups of up to 20 people who meet weekly to connect with God and one another. These groups are open to the whole community. They are places to connect, make new friends, deepen relationships, encounter God's love and have the occasional party. We have discovered that big moments in life often happen in the small corners of life. There are a range of core groups (including weekly connection over coffee and studying a bible passage or book), courses (including prayer groups and bible study), family central groups (including marriage, pre-marriage and singles groups), interest groups (including keep fit, sewing, table tennis, etc.) and life stage groups (including groups for 20 somethings, women's groups, etc.) During 2022 we ran a total of 85 different groups over 3 terms which had over 500 unique people connecting and growing in their faith within them.

Our new Hubs model has resulted in us having 20 different HUBS where anything up to 800 people have been grouped together and are working hard to connect with one another and the community.

In Christmas 2022 we were able to take teams into schools and our local prison to bring them the hope and wonder of the Christmas story. We reached around 900 people in this week as well as seeing over 700 people attend our Christmas carol service.

Financial review

The results for the year are set out on page 11.

The company returned net outgoing resources for the year of £5,812 (2021 incoming resources of £168,296). At 31 December 2022, the total funds of the charity amounted to £2,069,661 (2021 £2,075,473) comprising restricted funds of £16,417 (2021 £5,717) and unrestricted funds of £2,053,244 (2021 £2,069,756).

The charity set aside £4,000 to a designated fund for significant expenditure on the facilities. At 31 December 2022, the balance on this fund was £88,126 (2021 £92,224).

At 31 December 2022, the charity's bank debt amounted to £896,501 (2021 £1,122,758). The trustees are confident that the bank debt will be repaid out of ongoing surplus incoming resources and as such will be able to meet its ongoing working capital requirements.

The principal risk faced by the charity continues to be the potential of receiving insufficient funds to continue its activities. The charity seeks to mitigate this risk in the following ways:

- Unrestricted reserves are held which are sufficient to cover the continuance of operations given a 25% reduction in unrestricted income, for a period of 3-6 months, together with any specific liabilities which are outside of the normal scope of activities
- Appropriate designated reserves are held for significant long-term expenditure

Based on the 2023 budget, the range of reserves considered by the trustees to be adequate (as calculated above) is between £99K - £197K.

Total general unrestricted reserves (comprising of cash and debtors, less short-term liabilities) were £64,948 (2021 £265,936).

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

Plans for the future

Our plan is to continually seek to move forward with the objectives we have set out.

We will be focusing a lot of our energy in the next season in re-visioning our community towards our desire to see our community become more like who Jesus created them to be. We want to better resource people to reach their friends, family, and colleagues as well as providing opportunities to do this on a larger level.

Equally we want to see our community be a place of connection after the past seasons of disconnection, and our hope is that every street in our community will be a place of connection rather than isolation. We will be holding different events, connection lunches, as well as our weekly services to help to do this, as well as resourcing people to do this within their everyday.

Our desire is to increase the work that we do in seeing people walk into and/or discover their purpose in life. Moving forward we want to better develop leaders in our community and resource the many small business owners within our community.

We won't achieve everything that we dream of within one year but as a church we are committed to something beyond that time period. We are praying and working hard to prepare for everything that our community will experience in the coming years, and as always we remain as committed as ever to what God has called us to do here.

Structure, governance and management

Causeway Coast Vineyard is a company limited by guarantee and was incorporated on 1 April 2008. The company was established under a Memorandum of Association which established the objectives and powers of the company and is governed by its Articles of Association. The liability of its members is limited in that every member of the company undertakes to contribute an amount not exceeding £1 in the event of the company being wound up.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were;

Mr RJ Kelly
Mr AR Lynas
Mr PR Lynas
Mr DP Wright
Mr NAW Young
Dr KC Hutchinson

New directors are appointed when appropriate. Suitable candidates are considered on the basis of their skills, experience and sympathy with the aims of church. New directors will be agreed at a board meeting before being invited to join.

Trustees are responsible for setting the organisation's pay scales following the NICVA matrix and benchmark and ensuring that these are adhered to. Vineyard Compassion was birthed from Causeway Coast Vineyard church and has the same trustees.

Reference and administrative details

The day-to-day management of the charity is overseen by Neil Young (Senior Pastor), David McCracken (Operations Director) and Victoria Moore (Finance Manager).

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

Other information

Alan and Kathryn Scott left CCV in June 2017 and Neil and Janet Young took over as senior pastors. Alan and Kathryn moved to America and become the leaders of Vineyard Anaheim and in early 2022 announced they were taking that church out of the Vineyard movement. This has given rise to media coverage and a legal challenge in the US though these have no direct impact on CCV or VC.

However, concerns were raised at this time about Alan's conduct in the US and from his time in the UK. In response, CCV and Vineyard Churches UK & Ireland (VCUKI) commissioned an independent review process of the complaints relating to CCV in February 2023, run by an experienced third party – Trusted HR Ltd. That process is ongoing and primarily relates to Alan Scott's time as senior pastor.

The trustees have allocated £15,000 to cover the cost of the review process and the offer to counselling to those impacted. VCUKI have set aside a similar amount. While the trustees expect some impact in terms of reputation and giving for the church in the short term, we remain confident that this will settle as the review process concludes in the autumn.

The trustees do not anticipate a significant impact on Vineyard Compassion at this time.

Statement of trustees' responsibilities

The trustees, who are also the directors of Causeway Coast Vineyard Church for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Auditor

In accordance with the company's articles, a resolution proposing that IDS Chartered Accountants LLP be reappointed as auditor of the company will be put at a General Meeting.

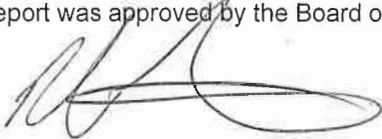
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

In accordance with the company's articles, a resolution proposing that IDS Chartered Accountants LLP be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



Mr PR Lynas

Trustee

Dated: 14 September 2023

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CAUSEWAY COAST VINEYARD CHURCH

Opinion

We have audited the financial statements of Causeway Coast Vineyard Church (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CAUSEWAY COAST VINEYARD CHURCH

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with laws & regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, antibribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CAUSEWAY COAST VINEYARD CHURCH

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- performing analytical procedures to identify any unusual or unexpected relationships;
- reviewing journal entries to identify unusual transactions;
- assessing whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigating the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statements disclosures to underlying supporting documentation;
- reading the minutes of meetings of those board of trustees;
- enquiring of management as to actual and potential litigation and claims;
- reviewing legal correspondence.

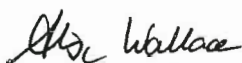
There are inherent limitations in our audit procedures described above. The more removed laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alison Wallace

IDS Chartered Accountants LLP

Statutory Auditor

23/25 Queen Street

COLERAINE

Co Londonderry

BT52 1BG

14 September 2023

IDS Chartered Accountants LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income and endowments from:</u>							
Donations and legacies	3	831,204	80,280	911,484	955,188	88,621	1,043,809
Charitable activities	4	124,907	-	124,907	93,798	-	93,798
Other trading activities	5	71,270	-	71,270	42,758	-	42,758
Investments	6	458	-	458	212	-	212
Other income	7	160	-	160	1,868	-	1,868
Total income		1,027,999	80,280	1,108,279	1,093,824	88,621	1,182,445
<u>Expenditure on:</u>							
Charitable activities	8	1,044,511	69,580	1,114,091	926,470	87,679	1,014,149
Net (expenditure)/income for the year/ Net movement in funds		(16,512)	10,700	(5,812)	167,354	942	168,296
Fund balances at 1 January 2022		2,069,756	5,717	2,075,473	1,902,402	4,775	1,907,177
Fund balances at 31 December 2022		2,053,244	16,417	2,069,661	2,069,756	5,717	2,075,473

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CAUSEWAY COAST VINEYARD CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	13		2,796,672		2,834,356
Current assets					
Debtors	14	42,188		100,135	
Cash at bank and in hand		191,946		319,480	
			234,134		419,615
Creditors: amounts falling due within one year	16	(156,629)		(157,208)	
Net current assets			77,505		262,407
Total assets less current liabilities			2,874,177		3,096,763
Creditors: amounts falling due after more than one year	17		(804,516)		(1,021,290)
Net assets			2,069,661		2,075,473
Income funds					
Restricted funds	19		16,417		5,717
<u>Unrestricted funds - general</u>					
Designated funds	20	88,126		92,224	
General unrestricted funds		1,965,118		1,977,532	
			2,053,244		2,069,756
			2,069,661		2,075,473

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008.

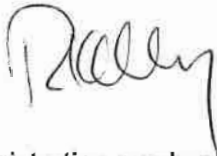
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 14 September 2023

Mr RJ Kelly
Trustee



Mr PR Lynas
Trustee



Company registration number NI068677

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	£	2022 £	£	2021 £
Cash flows from operating activities					
Cash generated from operations	24		120,519		203,918
Investing activities					
Purchase of tangible fixed assets		(22,414)		(9,456)	
Proceeds on disposal of tangible fixed assets		160		1,868	
Interest received		458		212	
Net cash used in investing activities			(21,796)		(7,376)
Financing activities					
Repayment of bank loans		(226,257)		(97,883)	
Net cash used in financing activities			(226,257)		(97,883)
Net (decrease)/increase in cash and cash equivalents			(127,534)		98,659
Cash and cash equivalents at beginning of year			319,480		220,821
Cash and cash equivalents at end of year			191,946		319,480
Relating to:					
Cash at bank and in hand			191,946		319,480

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Causeway Coast Vineyard Church is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 10 Hillmans Way, Ballycastle Road, COLERAINE, Co Londonderry, BT52 2ED.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Only assets with a value of £500 or more are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line on buildings
Fixtures and fittings	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

No provision is required for taxation as the company is defined as a charity for taxation purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

During the current financial year, no critical accounting estimates or judgements were made by the trustees.

3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	831,204	80,280	911,484	955,188	88,621	1,043,809
Donations and gifts						
Donations and grants	831,204	80,280	911,484	930,245	88,621	1,018,866
Coronavirus Job Retention Scheme	-	-	-	24,943	-	24,943
	831,204	80,280	911,484	955,188	88,621	1,043,809

4 Charitable activities

	2022 £	2021 £
Encounter More Conference	11,564	(920)
Illuminate Conference	24,030	17,831
Other Conferences & Events	8,296	422
Encounter School of Mission	23,817	26,045
Contribution to Shared Services	57,200	50,400
Other Income	-	20
	124,907	93,798

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Room Hire	71,270	42,758

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	458	212

7 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Net gain on disposal of tangible fixed assets	160	1,868

CAUSEWAY COAST VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Charitable activities

	2022 £	2021 £
Staff costs	632,021	625,942
Travelling	6,107	849
Staff Expenses	5,812	4,628
Training	1,702	5,115
Hospitality	22,754	4,952
Gifts	42,580	40,063
Church Resources	28,599	22,166
Other Conferences & Events	30,939	14,290
Encounter School of Mission	24,387	7,692
Healing on the Streets	740	2,938
Ministry expenses	64,417	36,027
	<u>860,058</u>	<u>764,662</u>
Share of support costs (see note 9)	246,580	241,524
Share of governance costs (see note 9)	7,453	7,963
	<u>1,114,091</u>	<u>1,014,149</u>
Analysis by fund		
Unrestricted funds	1,044,511	926,470
Restricted funds	69,580	87,679
	<u>1,114,091</u>	<u>1,014,149</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Depreciation	60,098	-	60,098	60,077	-	60,077
Insurance	13,129	-	13,129	10,363	-	10,363
Utilities	46,597	-	46,597	35,592	-	35,592
Telephone	10,991	-	10,991	11,224	-	11,224
Advertising	272	-	272	148	-	148
Printing, Postage & Stationary	7,334	-	7,334	11,205	-	11,205
Bank Charges	3,162	-	3,162	3,390	-	3,390
Loan Interest	37,238	-	37,238	40,113	-	40,113
Repairs and renewals	67,759	-	67,759	69,412	-	69,412
Audit fees	-	2,420	2,420	-	2,640	2,640
Legal and professional	-	5,033	5,033	-	5,323	5,323
	<u>246,580</u>	<u>7,453</u>	<u>254,033</u>	<u>241,524</u>	<u>7,963</u>	<u>249,487</u>
Analysed between Charitable activities	<u>246,580</u>	<u>7,453</u>	<u>254,033</u>	<u>241,524</u>	<u>7,963</u>	<u>249,487</u>

Governance costs includes payments to the auditors of £2,420 (2021- £2,640) for audit fees.

10 Trustees

During the year Mr NAW Young, trustee of the charity, was paid £45,452 (2021 - £43,592) by virtue of his employment.

Mr DP Wright was reimbursed £319 in travel expenses in relation to the December 2022 trustee meeting (2021 - £285).

11 Employees

The average monthly number employees (excluding directors) during the year was:

	2022	2021
	Number	Number
	24	27
	<u>24</u>	<u>27</u>
Employment costs	2022	2021
	£	£
Wages and salaries	558,496	557,742
Social security costs	44,614	41,010
Other pension costs	28,911	27,190
	<u>632,021</u>	<u>625,942</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Employees (Continued)

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2022	3,063,498	285,424	3,348,922
Additions	1,800	20,614	22,414
At 31 December 2022	3,065,298	306,038	3,371,336
Depreciation and impairment			
At 1 January 2022	346,540	168,026	514,566
Depreciation charged in the year	39,395	20,703	60,098
At 31 December 2022	385,935	188,729	574,664
Carrying amount			
At 31 December 2022	2,679,363	117,309	2,796,672
At 31 December 2021	2,716,958	117,398	2,834,356

14 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	34,292	89,951
Prepayments and accrued income	7,896	10,184
	42,188	100,135

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

15 Loans and overdrafts

	2022 £	2021 £
Bank loans	896,501	1,122,758
Payable within one year	91,985	101,468
Payable after one year	804,516	1,021,290
Amounts included above which fall due after five years:		
Payable by instalments	402,889	578,562

The bank loans are secured as follows:
- Floating charge over 10 Hillmans Way, Coleraine.

16 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	15	91,985	101,468
Other taxation and social security		15,561	11,161
Trade creditors		9,512	9,246
Other creditors		25,319	21,827
Accruals and deferred income		14,252	13,506
		156,629	157,208

17 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	15	804,516	1,021,290

18 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £28,911 (2021 - £27,190).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 31 December 2022
	Balance at 1 January 2022	Incoming resources	Resources expended	
	£	£	£	£
Building fund	-	37,238	(37,238)	-
Healing on the streets	-	2,685	(2,685)	-
Encounter School of Mission Bursaries	2,500	4,000	(3,850)	2,650
CRT Love Christmas	-	8,020	(8,020)	-
CC&G Covid Measures	950	-	(950)	-
Anon Donor	2,267	-	(2,267)	-
Evangelism App	-	5,000	(5,000)	-
Anon Donor (IT)	-	1,000	-	1,000
DFC energy	-	1,500	(1,500)	-
Anon Donor (IT)	-	20,000	(7,233)	12,767
Love Ukraine	-	837	(837)	-
	<u>5,717</u>	<u>80,279</u>	<u>(69,579)</u>	<u>16,417</u>

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Balance at 1 January 2022	Movement in funds		Balance at 31 December 2022
	Balance at 1 January 2021	Resources expended	Transfers		Resources expended	Transfers	
	£	£	£	£	£	£	£
Repairs and replacements fund	84,212	(3,988)	12,000	92,224	(8,098)	4,000	88,126
	<u>84,212</u>	<u>(3,988)</u>	<u>12,000</u>	<u>92,224</u>	<u>(8,098)</u>	<u>4,000</u>	<u>88,126</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

21 Analysis of net assets between funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	2,796,672	-	2,796,672	2,834,356	-	2,834,356
Current assets/(liabilities)	61,088	16,417	77,505	256,690	5,717	262,407
Long term liabilities	(804,516)	-	(804,516)	(1,021,290)	-	(1,021,290)
	<u>2,053,244</u>	<u>16,417</u>	<u>2,069,661</u>	<u>2,069,756</u>	<u>5,717</u>	<u>2,075,473</u>

22 Financial commitments, guarantees and contingent liabilities

Certain grants received and receivable may become repayable to the funder if the charity is no longer able to meet the conditions under which they were awarded. Due to the nature of these contingencies, it is not possible to quantify the potential effect or give an indication of timing to the liabilities that may arise.

23 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, who comprise the senior leadership team, is as follows.

	2022 £	2021 £
Aggregate compensation	<u>261,769</u>	<u>242,259</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

23 Related party transactions

(Continued)

During the year the charity entered into the following transactions with related parties:

Included within hospitality were amounts totalling £16,585 (2021 - £3,501) paid to Lynas Foodservice Limited, a company in which Mr Andrew Lynas is a director. The amount owing at the year-end and included in trade creditors was £502 (2021 - £292).

Included within room hire and other income were amounts totalling £2,000 (2021 - £nil) received from Lynas Foodservice Limited, a company in which Mr Andrew Lynas is a director. There were no amounts outstanding at the year end.

Included within shared services were amounts totalling £57,200 (2021 - £50,400) received from Vineyard Compassion, a charity with the same directors. The amount owing at the year-end included in other debtors was £7,800 (2021 - £nil).

Included within professional fees were amounts totalling £1,820 (2021 - £nil) paid to Spark Coaching, a company in which Dr Karise Hutchinson's husband is a director. There were no amounts outstanding at the year end.

Included within other creditors were amounts totalling £6,352 (2021 - £nil) for Love Christmas Grant owed to Vineyard Compassion, a charity with the same directors.

Included within other debtors were amounts totalling £837 (2021 - £nil) for Love Ukraine Grant owed from Vineyard Compassion, a charity with the same directors.

Included within expenditure were amounts totalling £1,313 (2021 - £365) paid to Score Football Centre Limited, a company in which Russell Kelly is a director. The amount owing at the year-end and included in trade creditors was £nil (2021 - £81).

Included within other debtors was an amount of £nil (2021 - £12,360) for a new boiler owed from Vineyard Compassion, a charity with the same directors.

24 Cash generated from operations	2022	2021
	£	£
(Deficit)/surplus for the year	(5,812)	168,296
Adjustments for:		
Investment income recognised in statement of financial activities	(458)	(212)
Gain on disposal of tangible fixed assets	(160)	(1,868)
Depreciation and impairment of tangible fixed assets	60,098	60,077
Movements in working capital:		
Decrease/(increase) in debtors	57,947	(45,430)
Increase in creditors	8,904	23,055
Cash generated from operations	120,519	203,918

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

25 Analysis of changes in net (debt)/funds

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	319,480	(127,534)	191,946
Loans falling due within one year	(101,468)	9,483	(91,985)
Loans falling due after more than one year	(1,021,290)	216,774	(804,516)
	<u>(803,278)</u>	<u>98,723</u>	<u>(704,555)</u>

Causeway Coast Vineyard Church

Northern Ireland - Charity number 101605

Annual report

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The principal activity of the company continued to be the provision of church facilities to members of the local community.

Causeway Coast Vineyard is a vibrant missional community in Northern Ireland. Our vision is to change the community one life at a time and to do so within our lifetime while ensuring that the work continues for generations beyond. We do not simply want to have a great church; we want to have a great city. We are a community who carry hope and are passionately pursuing God's heart for His city through our ordinary everyday lives.

We are a church where lives are changing. A place where people are saying "Yes" to God and experiencing life in a fresh way. We are people who seek to bring life to every area of our community. A place where we see transformation happen as we pursue the dreams that God has placed in our hearts. We believe we were made to connect with our community. Regardless of our interests or life stage, we have something for everyone, and it is our desire that Causeway Coast Vineyard helps people on their Journey towards greater connection within the community.

Our desire is to see our community continue to flourish and we are seeking to be involved in that through many ways. We want to

- see our community come into a relationship with Jesus and build a family of faith
- reduce isolation in our society and build a family of connection
- help people in our community deal with the challenges of life by building a family of resilience
- see a community who have a direction and focus by building a family of purpose
- see a community that is sustainable and charitable –a family of provision

In 2010 we bought a seven-acre site (part of an old timber yard) in the centre of Coleraine and in October 2012 moved into a purpose built 33,000 square foot church venue. We worship together on a Sunday through morning and evening services with around 1400 people of all ages gathering on average each month as of November/ December 2022. We also have online services available which has given the opportunity for those who are ill, far away, or interested in exploring church services the option to be a part of it.

Of course, what happens through Sunday and other weekly services is only a small part of how we seek to impact our community.

We have weekly small groups allowing people to connect regularly, as well as providing other gathering points for different people groups throughout the week. These include many different types of activities from walking, running and other interest groups, all the way through to mental health, Bible study and family support groups.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

We have a network of HUBS to help aid connection and care for those who are a part of CCV and for their surrounding community. These are groups of 40-50 people who are tasked with the responsibility to look out and keep in contact with one another. They are made up in geographical locations and contain people of all ages and stages. Through HUBS we encourage people to be neighbours in the community by looking out for those who are struggling and offering them help and connection.

We have continued to be involved in local schools and have one full time staff member dedicated to this work supported by a team of loyal volunteers and other staff. Our goal is to partner with local schools to aid them in the work they do with the young people in our community. We supply programmes focusing on self-worth, identity and relationships, and in 2022 we have also been running a full programme of school assemblies, lunch clubs, homework clubs, Alpha events, school transition courses, and were able to deliver a Christmas production to 3 high schools in our area.

We regularly pray for and see healing and run events for varying ages. We run conferences and training events such as Encounter More and Illuminate, for those wanting to encounter God and experience Him more.

We pray on our streets every Saturday morning, which we have been doing since 2005. We also have a weekly Healing on the Zoom ministry which allows us to connect with those who are unable to turn up in person.

Our volunteers, post COVID, have really stepped in to serve our local community who have experienced real need in this season especially with the rising cost of living. We are delighted to see people give of their time to serve people with love and dignity.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. New trustees will receive appropriate induction and relevant training.

We have a risk management assurance framework in operation. This covers areas such as safeguarding processes for children and vulnerable adults, staff training and development, health and safety for staff and public around the site as well as HR, IT and financial risks (covered by our reserves policy). Two of our board members sit on a risk management sub-committee alongside the Operations Director. Any risks are raised, discussed and measures put in place to mitigate the risk. Risk is a standing agenda item on our board meetings and the risk management assurance framework is reviewed formally at the board meeting every six months.

Achievements and performance

From September 2022 we were able to resume in-person services without needing to adhere to additional COVID restrictions. This has allowed people to fully return to services and we have seen our Sunday gatherings grow by 30-40% over the past year. We've also been able to keep broadcasting our services so those who are unable to make it along can still be a part of the church. Many newcomers to our in-person services will have tuned in online first.

Our Easter services this year allowed us to see 1300 people connect in our 3 weekend services. We also hosted a family easter egg hunt in a local forest and we had around 500 people come along, many of who hadn't connect with us before, or it had been a long time since we had seen them.

Our Under 18 ministries have gone from strength to strength as well. We have Sunday environments, mid-week groups, mums and toddlers care, and other community based projects. We are currently reaching anywhere between 300-500 Under 18's within our gathered environments in the building and others that we can't quantify outside of this within the community.

As mentioned, our school's ministry has been growing this year. Between September and December alone we reached around 3000 pupils in 16 different schools in our education system. We have had lots of feedback from teachers and pupils in how this ministry has been so helpful within their environment.

Each year we run a 9-month School of Ministry which every year has gathered people to CCV from different locations who move and serve at CCV for the duration of their time in the school. For the past number of years we have opened this up to online students who this year have gathered from England, Scotland, and even in India.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

At Causeway Coast Vineyard we see much happening within our small groups. These are groups of up to 20 people who meet weekly to connect with God and one another. These groups are open to the whole community. They are places to connect, make new friends, deepen relationships, encounter God's love and have the occasional party. We have discovered that big moments in life often happen in the small corners of life. There are a range of core groups (including weekly connection over coffee and studying a bible passage or book), courses (including prayer groups and bible study), family central groups (including marriage, pre-marriage and singles groups), interest groups (including keep fit, sewing, table tennis, etc.) and life stage groups (including groups for 20 somethings, women's groups, etc.) During 2022 we ran a total of 85 different groups over 3 terms which had over 500 unique people connecting and growing in their faith within them.

Our new Hubs model has resulted in us having 20 different HUBS where anything up to 800 people have been grouped together and are working hard to connect with one another and the community.

In Christmas 2022 we were able to take teams into schools and our local prison to bring them the hope and wonder of the Christmas story. We reached around 900 people in this week as well as seeing over 700 people attend our Christmas carol service.

Financial review

The results for the year are set out on page 11.

The company returned net outgoing resources for the year of £5,812 (2021 incoming resources of £168,296). At 31 December 2022, the total funds of the charity amounted to £2,069,661 (2021 £2,075,473) comprising restricted funds of £16,417 (2021 £5,717) and unrestricted funds of £2,053,244 (2021 £2,069,756).

The charity set aside £4,000 to a designated fund for significant expenditure on the facilities. At 31 December 2022, the balance on this fund was £88,126 (2021 £92,224).

At 31 December 2022, the charity's bank debt amounted to £896,501 (2021 £1,122,758). The trustees are confident that the bank debt will be repaid out of ongoing surplus incoming resources and as such will be able to meet its ongoing working capital requirements.

The principal risk faced by the charity continues to be the potential of receiving insufficient funds to continue its activities. The charity seeks to mitigate this risk in the following ways:

- Unrestricted reserves are held which are sufficient to cover the continuance of operations given a 25% reduction in unrestricted income, for a period of 3-6 months, together with any specific liabilities which are outside of the normal scope of activities
- Appropriate designated reserves are held for significant long-term expenditure

Based on the 2023 budget, the range of reserves considered by the trustees to be adequate (as calculated above) is between £99K - £197K.

Total general unrestricted reserves (comprising of cash and debtors, less short-term liabilities) were £64,948 (2021 £265,936).

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

Plans for the future

Our plan is to continually seek to move forward with the objectives we have set out.

We will be focusing a lot of our energy in the next season in re-visioning our community towards our desire to see our community become more like who Jesus created them to be. We want to better resource people to reach their friends, family, and colleagues as well as providing opportunities to do this on a larger level.

Equally we want to see our community be a place of connection after the past seasons of disconnection, and our hope is that every street in our community will be a place of connection rather than isolation. We will be holding different events, connection lunches, as well as our weekly services to help to do this, as well as resourcing people to do this within their everyday.

Our desire is to increase the work that we do in seeing people walk into and/or discover their purpose in life. Moving forward we want to better develop leaders in our community and resource the many small business owners within our community.

We won't achieve everything that we dream of within one year but as a church we are committed to something beyond that time period. We are praying and working hard to prepare for everything that our community will experience in the coming years, and as always we remain as committed as ever to what God has called us to do here.

Structure, governance and management

Causeway Coast Vineyard is a company limited by guarantee and was incorporated on 1 April 2008. The company was established under a Memorandum of Association which established the objectives and powers of the company and is governed by its Articles of Association. The liability of its members is limited in that every member of the company undertakes to contribute an amount not exceeding £1 in the event of the company being wound up.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr RJ Kelly
Mr AR Lynas
Mr PR Lynas
Mr DP Wright
Mr NAW Young
Dr KC Hutchinson

New directors are appointed when appropriate. Suitable candidates are considered on the basis of their skills, experience and sympathy with the aims of church. New directors will be agreed at a board meeting before being invited to join.

Trustees are responsible for setting the organisation's pay scales following the NICVA matrix and benchmark and ensuring that these are adhered to. Vineyard Compassion was birthed from Causeway Coast Vineyard church and has the same trustees.

Reference and administrative details

The day-to-day management of the charity is overseen by Neil Young (Senior Pastor), David McCracken (Operations Director) and Victoria Moore (Finance Manager).

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

Other information

Alan and Kathryn Scott left CCV in June 2017 and Neil and Janet Young took over as senior pastors. Alan and Kathryn moved to America and become the leaders of Vineyard Anaheim and in early 2022 announced they were taking that church out of the Vineyard movement. This has given rise to media coverage and a legal challenge in the US though these have no direct impact on CCV or VC.

However, concerns were raised at this time about Alan's conduct in the US and from his time in the UK. In response, CCV and Vineyard Churches UK & Ireland (VCUKI) commissioned an independent review process of the complaints relating to CCV in February 2023, run by an experienced third party – Trusted HR Ltd. That process is ongoing and primarily relates to Alan Scott's time as senior pastor.

The trustees have allocated £15,000 to cover the cost of the review process and the offer to counselling to those impacted. VCUKI have set aside a similar amount. While the trustees expect some impact in terms of reputation and giving for the church in the short term, we remain confident that this will settle as the review process concludes in the autumn.

The trustees do not anticipate a significant impact on Vineyard Compassion at this time.

Statement of trustees' responsibilities

The trustees, who are also the directors of Causeway Coast Vineyard Church for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Auditor

In accordance with the company's articles, a resolution proposing that IDS Chartered Accountants LLP be reappointed as auditor of the company will be put at a General Meeting.

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

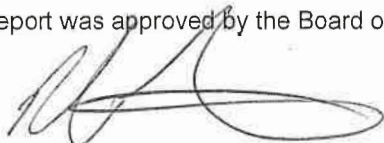
FOR THE YEAR ENDED 31 DECEMBER 2022

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

In accordance with the company's articles, a resolution proposing that IDS Chartered Accountants LLP be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



Mr PR Lynas

Trustee

Dated: 14 September 2023

Causeway Coast Vineyard Church

Northern Ireland - Charity number 101605

Annual return

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CAUSEWAY COAST VINEYARD CHURCH

Opinion

We have audited the financial statements of Causeway Coast Vineyard Church (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CAUSEWAY COAST VINEYARD CHURCH

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with laws & regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, antibribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CAUSEWAY COAST VINEYARD CHURCH

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- performing analytical procedures to identify any unusual or unexpected relationships;
- reviewing journal entries to identify unusual transactions;
- assessing whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigating the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statements disclosures to underlying supporting documentation;
- reading the minutes of meetings of those board of trustees;
- enquiring of management as to actual and potential litigation and claims;
- reviewing legal correspondence.

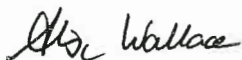
There are inherent limitations in our audit procedures described above. The more removed laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alison Wallace

IDS Chartered Accountants LLP

Statutory Auditor

23/25 Queen Street

COLERAINE

Co Londonderry

BT52 1BG

14 September 2023

IDS Chartered Accountants LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.