

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**

CONTENTS

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	Page
Legal and administrative information	1
Trustees' report	2 - 7
Independent auditor's report	8 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 25

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# CAUSEWAY COAST VINEYARD CHURCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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

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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

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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.

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

### FOR THE YEAR ENDED 31 DECEMBER 2023

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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

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### 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 3<sup>rd</sup> 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

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##### **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

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#### **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

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#### 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

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#### **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

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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						
<b>Income and endowments from:</b>							
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
<b>Total income</b>		<b>1,046,175</b>	<b>60,341</b>	<b>1,106,516</b>	<b>1,027,999</b>	<b>80,280</b>	<b>1,108,279</b>
<b>Expenditure on:</b>							
Charitable activities	8	1,032,935	67,381	1,100,316	1,044,511	69,580	1,114,091
<b>Total expenditure</b>		<b>1,032,935</b>	<b>67,381</b>	<b>1,100,316</b>	<b>1,044,511</b>	<b>69,580</b>	<b>1,114,091</b>
<b>Net income/(expenditure) and movement in funds</b>		<b>13,240</b>	<b>(7,040)</b>	<b>6,200</b>	<b>(16,512)</b>	<b>10,700</b>	<b>(5,812)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2023		2,053,244	16,417	2,069,661	2,069,756	5,717	2,075,473
<b>Fund balances at 31 December 2023</b>		<b>2,066,484</b>	<b>9,377</b>	<b>2,075,861</b>	<b>2,053,244</b>	<b>16,417</b>	<b>2,069,661</b>

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 £
<b>Fixed assets</b>					
Tangible assets	13		2,770,318		2,796,672
<b>Current assets</b>					
Debtors	14	35,266		42,188	
Cash at bank and in hand		123,309		191,946	
		158,575		234,134	
<b>Creditors: amounts falling due within one year</b>	16	(137,548)		(156,629)	
<b>Net current assets</b>			21,027		77,505
<b>Total assets less current liabilities</b>			2,791,345		2,874,177
<b>Creditors: amounts falling due after more than one year</b>	17		(715,484)		(804,516)
<b>Net assets excluding pension liability</b>			2,075,861		2,069,661
<b>Net assets</b>			2,075,861		2,069,661
<b>The funds of the charity</b>					
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 £
<b>Cash flows from operating activities</b>					
Cash generated from operations	24		50,088		120,519
<b>Investing activities</b>					
Purchase of tangible fixed assets		(34,488)		(22,414)	
Proceeds on disposal of tangible fixed assets		4,027		160	
Interest received		273		458	
<b>Net cash used in investing activities</b>			(30,188)		(21,796)
<b>Financing activities</b>					
Repayment of bank loans		(88,537)		(226,257)	
<b>Net cash used in financing activities</b>			(88,537)		(226,257)
<b>Net decrease in cash and cash equivalents</b>			(68,637)		(127,534)
Cash and cash equivalents at beginning of year			191,946		319,480
<b>Cash and cash equivalents at end of year</b>			123,309		191,946
<b>Relating to:</b>					
Cash at bank and in hand			123,309		191,946

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

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**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

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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 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	<u>66,298</u>	<u>71,270</u>

# CAUSEWAY COAST VINEYARD CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	273	458

### 7 Other income

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

### 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
	838,563	860,058
Share of support costs (see note 9)	242,523	246,580
Share of governance costs (see note 9)	19,230	7,453
	1,100,316	1,114,091
<b>Analysis by fund</b>		
Unrestricted funds	1,032,935	1,044,511
Restricted funds	67,381	69,580
	1,100,316	1,114,091

# 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>
<b>Analysed between:</b>		
Charitable activities	<u>261,753</u>	<u>254,033</u>

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

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

#### 13 Tangible fixed assets

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

# CAUSEWAY COAST VINEYARD CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 14 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
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
Amounts included above which fall due after five years:		
Payable by instalments	312,003	402,889

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

#### 16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	15	92,480	91,985
Other taxation and social security		10,594	15,561
Trade creditors		6,269	9,512
Other creditors		18,585	25,319
Accruals and deferred income		9,620	14,252
		<u>137,548</u>	<u>156,629</u>

#### 17 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	15	715,484	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

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	Restricted funds	Total
	2023	2023	2023
	£	£	£
<b>At 31 December 2023:</b>			
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	Restricted funds	Total
	2022	2022	2022
	£	£	£
<b>At 31 December 2022:</b>			
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
	Balance at	Incoming	Resources	Balance at
	1 January 2023	resources	expended	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	50,088	120,519

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)
		(704,555)	19,900	(684,655)