

Vineyard Church Dungannon

Northern Ireland · Charity number 104612

Details

Known as	VCD
Status	Received
Registered	2016-02-19
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	96 Derryloughan Road Loughgall Armagh BT61 8ph BT61 8PH
Phone	07876245195
Email	info@vineyarddungannon.co.uk
Website	www.vineyarddungannon.co.uk

Activities

Purposes: Objects 4) THE objects of the Trust are: - a) the advancement of the Christian faith in accordance with the Vineyard Churches UK Statement of Faith, Values, Priorities, Practices and Leadership Standards appearing in the Schedule hereto in Dungannon and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit. b) the relief of the poor and needy, the sick and elderly in Dungannon and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit. c) the furtherance of religious or secular public education. d) such other charitable objects and for the benefit of such other charitable bodies and institutions as the Trustees in their absolute discretion see fit.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of religion, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information, Education/training, Relief of poverty, Religious activities, Volunteer development

Who the charity helps: Adult training, Children (5-13 year olds), Ethnic minorities, General public, Men, Parents, Preschool (0-5 year olds), Unemployed/low income, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£163,437	£139,172	£0	1

Trustees

Name	Role	Appointed
Andrew Masters		
David Moore		
Dr Jonathan Birnie		
Mr Keith Warwick		
Mrs Lynda Hassin		
Thomas Bailey		

Vineyard Church Dungannon

Northern Ireland - Charity number 104612

Accounts

Charity registration number: 104612

Vineyard Church Dungannon

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Thomas Oliver and Associates Limited
Certified Public Accountant
1 Moygashel Mills Park
Dungannon
Co Tyrone
BT71 7DH

Vineyard Church Dungannon

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Vineyard Church Dungannon

Reference and Administrative Details

Trustees	Mr Andrew Masters Mr Jonathan Birnie Mr Thomas Bailey Paula Kelly David Moore Keith Warwick
Charity Registration Number	104612
Principal Office	4 Church Lane Dungannon Co Tyrone BT71 6AA
Independent Examiner	Thomas Oliver and Associates Limited Certified Public Accountant 1 Moygashel Mills Park Dungannon Co Tyrone BT71 7DH

Vineyard Church Dungannon

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Objectives and activities

Public benefit

Through weekly Sunday community celebrations family stability and well being are achieved. The food bank provides relief for those in need. Support and advance education is provided to children through a service on Sunday and youth club. The significant giving provides us with the opportunity to provide assistance to the foodbank, refugee crisis and to India.

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

As trustees, our primary responsibility is for the sound financial and legal management of the church, creating the foundation from which the ministries of the church can function

From the trustees

2024 has been a year of change for Vineyard Church Dungannon. Our Pastors Jason and Michelle stepped down at the end of January, and the church was led for a time by the Senior Leadership Team, with the trustees continuing in their oversight role, ensuring legal compliance. Despite the challenges, the church continued to function and to deliver against its stated aims.

A third round of recruitment was initiated in May 2024, with interviews taking place in June. This round of recruitment was successful, with Tom Finnegan being appointed to the role of Pastor. Tom was not initially appointed as Senior Pastor as his prior experience was not within the Vineyard Church movement. An 18-month progression towards Senior Pastor was agreed, conditional on Tom completing a range of development programmes and proving to be a good fit for VCD. Under this agreement, both the trustees of VCD and the leaders of the Vineyard Churches in Ireland have to be in agreement that Tom is suitable and qualified to be a Senior Vineyard Pastor.

Tom started his role on 1st August 2024, and is currently progressing along the development plan which was agreed with him.

Compassion at the Vineyard

In 2024 we continued to see strong demand at Dungannon Foodbank, with over 5709 individuals receiving support, including food and household items. The foodbank operated using the equivalent of 441 volunteer days. It distributed food and household essentials to an estimated retail value of £203,982.

Vineyard Church Dungannon

Trustees' Report (continued)

Refugee's ministry

2024 saw the first physical visit back to France since the Covid outbreak with around 2 tonnes of clothing and camping aid taken out to the Care4Calais warehouse and £120 spent making tea and coffee for refugees over a long weekend. It was helpful to meet and talk to refugees there instead of just sending palletised aid.

Outward focus and serving

In June we gathered volunteers to Give a Day to Dungannon, with 58 people of all ages serving the town in practical ways including sign cleaning, litter picking, painting and maintenance at local facilities.

In August we gathered 40 people of all ages for 'CRASH', a weekend of outreach, including sign cleaning, litter picking, giveaways and healing on the streets.

In October the church held a 'Light Party' which invited people from our community and their kids to the church to engage in a range of family-friendly activities including making slime, jar-lanterns and other crafts which 26 adults and children attended.

Outward Focussed Christmas

Outward Focussed Christmas 2024 was another busy Christmas distributing luxury hampers to our local community. Along with our weekly foodbank service, we put together 260 hampers to give to those in need, through referrals from our local partners; Sure Start; STEP; Women's Aid Causeway & Mid-Ulster; Family Intervention Team; First Step Women's Centre; PSNI; and De Paul Hostel.

In December we provided a number of Christmas meals for foodbank guests on our premises.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Vineyard Church Dungannon

Trustees' Report (continued)

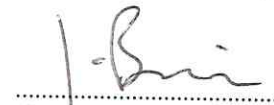
Credit risk

The charity's principal financial assets are bank balances and cash, The credit risk on liquid funds is limited d
The charity has no significant concentration of credit risk,

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 16 October 2025 and signed on its behalf by:


.....
Mr Jonathan Birnie
Trustee

Vineyard Church Dungannon

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

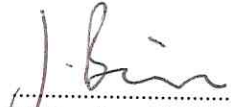
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 business.

The trustees are responsible for keeping proper 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 Charities Act (Northern Ireland) 2008, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 16 October 2025 and signed on its behalf by:


.....
Mr Jonathan Birnie
Trustee

Vineyard Church Dungannon

Independent Examiner's Report to the trustees of Vineyard Church Dungannon

I report to the trustees on my examination of the accounts of Vineyard Church Dungannon for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of Vineyard Church Dungannon you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included the review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attentions giving me cause to believe:-

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Vineyard Church Dungannon

Independent Examiner's Report to the trustees of Vineyard Church Dungannon (continued)

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with the following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Thomas Oliver and Associates Limited
Certified Public Accountant

1 Moygashel Mills Park
Dungannon
Co Tyrone
BT71 7DH

16 October 2025

Vineyard Church Dungannon

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		94,101	69,336	163,437
Total income		<u>94,101</u>	<u>69,336</u>	<u>163,437</u>
Expenditure on:				
Other expenditure	3	(85,807)	(53,365)	(139,172)
Total expenditure		<u>(85,807)</u>	<u>(53,365)</u>	<u>(139,172)</u>
Net income		8,294	15,971	24,265
Gross transfers between funds		7,399	(7,399)	-
Net movement in funds		15,693	8,572	24,265
Reconciliation of funds				
Total funds brought forward		79,533	131,898	211,431
Total funds carried forward	12	<u>95,226</u>	<u>140,470</u>	<u>235,696</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		110,430	118,416	228,846
Total income		<u>110,430</u>	<u>118,416</u>	<u>228,846</u>
Expenditure on:				
Other expenditure	3	(102,787)	(88,332)	(191,119)
Total expenditure		<u>(102,787)</u>	<u>(88,332)</u>	<u>(191,119)</u>
Net income		7,643	30,084	37,727
Net movement in funds		7,643	30,084	37,727
Reconciliation of funds				
Total funds brought forward		71,890	101,814	173,704
Total funds carried forward	12	<u>79,533</u>	<u>131,898</u>	<u>211,431</u>

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

The funds breakdown for 2023 is shown in note 12.

The notes on pages 10 to 16 form an integral part of these financial statements.

Vineyard Church Dungannon
(Registration number: 104612)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	1,569	-
Current assets			
Debtors	9	6,122	15,429
Cash at bank and in hand	10	<u>229,214</u>	<u>200,648</u>
		235,336	216,077
Creditors: Amounts falling due within one year	11	<u>(1,209)</u>	<u>(4,646)</u>
Net current assets		<u>234,127</u>	<u>211,431</u>
Net assets		<u>235,696</u>	<u>211,431</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		140,470	131,898
Unrestricted income funds			
Unrestricted funds		<u>95,226</u>	<u>79,533</u>
Total funds	12	<u>235,696</u>	<u>211,431</u>

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 16 October 2025 and signed on their behalf by:



 Mr Jonathan Birnie
 Trustee

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Vineyard Church Dungannon meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £300.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

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

Trade creditors

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

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

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

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

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	956	25,836	26,792
Legacies	1,620	-	1,620
Gift aid reclaimed	14,920	-	14,920
Grants, including capital grants;			
Grants from other agencies	-	43,500	43,500
Regular giving and capital donations	76,605	-	76,605
Total for 2024	<u>94,101</u>	<u>69,336</u>	<u>163,437</u>
Total for 2023	<u>110,430</u>	<u>118,416</u>	<u>228,846</u>

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

3 Other expenditure

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs				
Wages and salaries		17,291	-	17,291
Pension costs		509	-	509
Independent examiner fees				
Examination of the financial statements		834	-	834
Other resources expended		67,173	53,365	120,538
Total for 2024		85,807	53,365	139,172
Total for 2023		102,787	88,332	191,119

4 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr Jason Scott

Mr Jason Scott received remuneration of £Nil (2023: £29,960) during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

5 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	17,291	35,049
Pension costs	509	1,008
	17,800	36,057

No employee received emoluments of more than £60,000 during the year

6 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	834	846
	834	846

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2024	6,086	6,086
Additions	1,569	1,569
At 31 December 2024	7,655	7,655
Depreciation		
At 1 January 2024	6,086	6,086
At 31 December 2024	6,086	6,086
Net book value		
At 31 December 2024	1,569	1,569
At 31 December 2023	-	-
9 Debtors		
	2024	2023
	£	£
Other debtors	6,122	15,429
10 Cash and cash equivalents		
	2024	2023
	£	£
Cash at bank	229,214	200,648

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	1,920
Other taxation and social security	(8)	273
Other creditors	383	2,453
Accruals	834	-
	1,209	4,646

12 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
General	79,533	94,101	(85,807)	7,399	95,226
Restricted funds	131,898	69,336	(53,365)	(7,399)	140,470
Total funds	211,431	163,437	(139,172)	-	235,696
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £		Balance at 31 December 2023 £
Unrestricted funds					
General	71,890	110,430	(102,787)		79,533
Restricted funds	101,814	118,416	(88,332)		131,898
Total funds	173,704	228,846	(191,119)		211,431

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	1,569	1,569
Current assets	235,336	235,336
Current liabilities	(1,209)	(1,209)
Total net assets	235,696	235,696
	Unrestricted funds General £	Total funds at 31 December 2023 £
Current assets	216,077	216,077
Current liabilities	(4,646)	(4,646)
Total net assets	211,431	211,431

14 Analysis of net funds

	At 1 January 2024 £	Financing cash flows £	At 31 December 2024 £
Cash at bank and in hand	200,648	28,566	229,214
Net debt	200,648	28,566	229,214

Vineyard Church Dungannon

Northern Ireland - Charity number 104612

Accounts

Charity registration number: 104612

Vineyard Church Dungannon

Annual Report and Financial Statements

for the Year Ended 31 December 2023

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Vineyard Church Dungannon

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Vineyard Church Dungannon

Reference and Administrative Details

Trustees	Mr Andrew Masters Mr Jonathan Birnie Mr Thomas Bailey Paula Kelly David Moore Keith Warwick
Charity Registration Number	104612
Principal Office	Alexander House Main Street Moygashel Co Tyrone BT71 7QS
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Vineyard Church Dungannon

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

Public benefit

Through weekly Sunday community celebrations family stability and well being are achieved. The food bank provides relief for those in need. Support and advance education is provided to children through a service on Sunday and youth club. The significant giving provides us with the opportunity to provide assistance to the foodbank, refugee crisis and to India.

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

As trustees, our primary responsibility is for the sound financial and legal management of the church, creating the foundation from which the ministries of the church can function.

From the trustees

2023 has been a challenging year for Vineyard Church Dungannon. The church continued to recover from the Covid pandemic, and we experienced significant extra demands for pastoral care, and practical help and support.

2023 also saw our Senior Pastors resign from their post after 20 years leading the church. They provided the church with six months notice of them stepping down which was intended to enable the trustees to search for a replacement.

Two rounds of recruitment were operated, and on both occasions the church had credible candidates who were interviewed. On both occasions, however, no person was appointed, and as of December 2023, it was agreed that a Senior Leadership Team would manage the day to day activity of the church, whilst the trustees would continue in their oversight role, ensuring legislative compliance.

Our Associate Pastor decided not to take the role of Senior Pastor and stepped down and left the church in December 2023.

Despite the challenges, the church continued to function and to deliver against its stated aims.

Compassion at the Vineyard

In 2023 we continued to see significant demand at our compassion ministry. Over 7500 individuals received support, including food and household items from Dungannon Foodbank. A 20% increase from 2022.

The food bank operated thanks to the equivalent of 559 volunteer days. It distributed food and household essentials to a retail value of £115 000.

Outward focus and serving

In June 2023 we gathered volunteers to Give a Day to Dungannon. This consisted of 54 people, of all ages, serving the town in practical ways, through sign cleaning, litter picking, painting and maintenance at local facilities.

Outward Focussed Christmas

Vineyard Church Dungannon

Trustees' Report (continued)

Outward Focussed Christmas 2023 was another busy Christmas distributing luxury hampers to our local community. Along with our weekly food bank service, we put together 260 hampers to give to those most in need, through referrals from our local partners; Sure Start; STEP; Women's Aid, Causeway & Mid-Ulster; Family Intervention Team; First Step Women's Centre; PSNI; Clemen Cuthbertson (Councillor); and De Paul Hostel.

On 21 December 2023 we provided 65 Christmas meals for food bank guests on our premises.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.


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Liquidity risk

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The annual report was approved by the trustees of the charity on 16 October 2024 and signed on its behalf by:


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Mr Jonathan Birnie
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Vineyard Church Dungannon

Statement of Trustees' Responsibilities

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Approved by the trustees of the charity on 16 October 2024 and signed on its behalf by:


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Mr Jonathan Birnie
Trustee

Vineyard Church Dungannon

Independent Examiner's Report to the trustees of Vineyard Church Dungannon

I report to the trustees on my examination of the accounts of Vineyard Church Dungannon for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of Vineyard Church Dungannon you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included the review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attentions giving me cause to believe:-

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Vineyard Church Dungannon

Independent Examiner's Report to the trustees of Vineyard Church Dungannon (continued)

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with the following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Thomas Oliver and Associates Limited
Certified Public Accountant

1 Moygashel Mills Park
Dungannon
Co Tyrone
BT71 7DH

16 October 2024

Vineyard Church Dungannon

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		110,430	118,416	228,846
Total income		<u>110,430</u>	<u>118,416</u>	<u>228,846</u>
Expenditure on:				
Other expenditure	3	(102,787)	(88,332)	(191,119)
Total expenditure		<u>(102,787)</u>	<u>(88,332)</u>	<u>(191,119)</u>
Net income		<u>7,643</u>	<u>30,084</u>	<u>37,727</u>
Net movement in funds		7,643	30,084	37,727
Reconciliation of funds				
Total funds brought forward		71,890	101,814	173,704
Total funds carried forward	11	<u>79,533</u>	<u>131,898</u>	<u>211,431</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		110,548	126,527	237,075
Total income		<u>110,548</u>	<u>126,527</u>	<u>237,075</u>
Expenditure on:				
Other expenditure	3	(144,893)	(101,009)	(245,902)
Total expenditure		<u>(144,893)</u>	<u>(101,009)</u>	<u>(245,902)</u>
Net (expenditure)/income		<u>(34,345)</u>	<u>25,518</u>	<u>(8,827)</u>
Net movement in funds		(34,345)	25,518	(8,827)
Reconciliation of funds				
Total funds brought forward		106,235	76,296	182,531
Total funds carried forward	11	<u>71,890</u>	<u>101,814</u>	<u>173,704</u>


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

The funds breakdown for 2022 is shown in note 11.

Vineyard Church Dungannon
(Registration number: 104612)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Current assets			
Debtors	8	15,429	12,033
Cash at bank and in hand	9	<u>200,648</u>	<u>165,399</u>
		216,077	177,432
Creditors: Amounts falling due within one year	10	<u>(4,646)</u>	<u>(3,728)</u>
Net assets		<u>211,431</u>	<u>173,704</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		131,898	101,814
Unrestricted income funds			
Unrestricted funds		<u>79,533</u>	<u>71,890</u>
Total funds	11	<u>211,431</u>	<u>173,704</u>

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 16 October 2024 and signed on their behalf by:



 Mr Jonathan Birnie
 Trustee

Vineyard Church Dungannon

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Vineyard Church Dungannon meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

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

Trade creditors

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

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

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

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

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	7,000	23,953	30,953
Legacies	1,670	-	1,670
Gift aid reclaimed	15,428	-	15,428
Grants, including capital grants;			
Grants from other agencies	-	94,463	94,463
Regular giving and capital donations	86,332	-	86,332
Total for 2023	110,430	118,416	228,846
Total for 2022	110,548	126,527	237,075

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

3 Other expenditure

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs				
Wages and salaries		35,049	-	35,049
Pension costs		1,008	-	1,008
Independent examiner fees				
Examination of the financial statements		846	-	846
Trustees remuneration and expenses		31,182	-	31,182
Other resources expended		34,702	88,332	123,034
Total for 2023		<u>102,787</u>	<u>88,332</u>	<u>191,119</u>
Total for 2022		<u>144,893</u>	<u>101,009</u>	<u>245,902</u>

4 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr Jason Scott

Mr Jason Scott received remuneration of £29,960 (2022: £35,247) during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

5 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	35,049	48,051
Social security costs	-	881
Pension costs	1,008	1,215
	<u>36,057</u>	<u>50,147</u>

No employee received emoluments of more than £60,000 during the year

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

6 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>846</u>	<u>1,074</u>

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Debtors

	2023 £	2022 £
Other debtors	<u>15,429</u>	<u>12,033</u>

9 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>200,648</u>	<u>165,399</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,920	52
Other taxation and social security	273	8
Other creditors	<u>2,453</u>	<u>3,668</u>
	<u>4,646</u>	<u>3,728</u>

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

11 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	71,890	110,430	(102,787)	79,533
Restricted funds	<u>101,814</u>	<u>118,416</u>	<u>(88,332)</u>	<u>131,898</u>
Total funds	<u><u>173,704</u></u>	<u><u>228,846</u></u>	<u><u>(191,119)</u></u>	<u><u>211,431</u></u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	106,235	110,548	(144,893)	71,890
Restricted funds	<u>76,296</u>	<u>126,527</u>	<u>(101,009)</u>	<u>101,814</u>
Total funds	<u><u>182,531</u></u>	<u><u>237,075</u></u>	<u><u>(245,902)</u></u>	<u><u>173,704</u></u>

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2023 £
Current assets	216,077	216,077
Current liabilities	<u>(4,646)</u>	<u>(4,646)</u>
Total net assets	<u><u>211,431</u></u>	<u><u>211,431</u></u>
	Unrestricted funds General £	Total funds at 31 December 2022 £
Current assets	177,432	177,432
Current liabilities	<u>(3,728)</u>	<u>(3,728)</u>
Total net assets	<u><u>173,704</u></u>	<u><u>173,704</u></u>

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

13 Analysis of net funds

	At 1 January 2023 £	Financing cash flows £	At 31 December 2023 £
Cash at bank and in hand	<u>165,399</u>	<u>35,249</u>	<u>200,648</u>
Net debt	<u>165,399</u>	<u>35,249</u>	<u>200,648</u>

Vineyard Church Dungannon

Northern Ireland - Charity number 104612

Annual report

Vineyard Church Dungannon

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

Public benefit

Through weekly Sunday community celebrations family stability and well being are achieved. The food bank provides relief for those in need. Support and advance education is provided to children through a service on Sunday and youth club. The significant giving provides us with the opportunity to provide assistance to the foodbank, refugee crisis and to India.

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

As trustees, our primary responsibility is for the sound financial and legal management of the church, creating the foundation from which the ministries of the church can function.

From the trustees

2023 has been a challenging year for Vineyard Church Dungannon. The church continued to recover from the Covid pandemic, and we experienced significant extra demands for pastoral care, and practical help and support.

2023 also saw our Senior Pastors resign from their post after 20 years leading the church. They provided the church with six months notice of them stepping down which was intended to enable the trustees to search for a replacement.

Two rounds of recruitment were operated, and on both occasions the church had credible candidates who were interviewed. On both occasions, however, no person was appointed, and as of December 2023, it was agreed that a Senior Leadership Team would manage the day to day activity of the church, whilst the trustees would continue in their oversight role, ensuring legislative compliance.

Our Associate Pastor decided not to take the role of Senior Pastor and stepped down and left the church in December 2023.

Despite the challenges, the church continued to function and to deliver against its stated aims.

Compassion at the Vineyard

In 2023 we continued to see significant demand at our compassion ministry. Over 7500 individuals received support, including food and household items from Dungannon Foodbank. A 20% increase from 2022.

The food bank operated thanks to the equivalent of 559 volunteer days. It distributed food and household essentials to a retail value of £115 000.

Outward focus and serving

In June 2023 we gathered volunteers to Give a Day to Dungannon. This consisted of 54 people, of all ages, serving the town in practical ways, through sign cleaning, litter picking, painting and maintenance at local facilities.

Outward Focussed Christmas

Vineyard Church Dungannon

Trustees' Report (continued)

Outward Focussed Christmas 2023 was another busy Christmas distributing luxury hampers to our local community. Along with our weekly food bank service, we put together 260 hampers to give to those most in need, through referrals from our local partners; Sure Start; STEP; Women's Aid, Causeway & Mid-Ulster; Family Intervention Team; First Step Women's Centre; PSNI; Clemen Cuthbertson (Councillor); and De Paul Hostel.

On 21 December 2023 we provided 65 Christmas meals for food bank guests on our premises.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

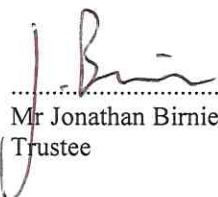
Credit risk

The charity's principal financial assets are bank balances and cash, The credit risk on liquid funds is limited d
The charity has no significant concentration of credit risk,

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 16 October 2024 and signed on its behalf by:


.....
Mr Jonathan Birnie
Trustee

Vineyard Church Dungannon

Northern Ireland - Charity number 104612

Annual return

Vineyard Church Dungannon

Independent Examiner's Report to the trustees of Vineyard Church Dungannon

I report to the trustees on my examination of the accounts of Vineyard Church Dungannon for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of Vineyard Church Dungannon you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included the review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attentions giving me cause to believe:-

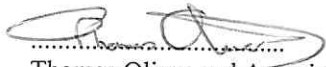
- 1 That accounting records were not kept in accordance with section 63 of the Charities Act
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- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Vineyard Church Dungannon

Independent Examiner's Report to the trustees of Vineyard Church Dungannon (continued)

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with the following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Thomas Oliver and Associates Limited
Certified Public Accountant

1 Moygashel Mills Park
Dungannon
Co Tyrone
BT71 7DH

16 October 2024

Vineyard Church Dungannon

Northern Ireland - Charity number 104612

Accounts

Charity registration number: 104612

Vineyard Church Dungannon

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Thomas Oliver and Associates Limited
Certified Public Accountant
1 Moygashel Mills Park
Dungannon
Co Tyrone
BT71 7DH

Vineyard Church Dungannon

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Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

Vineyard Church Dungannon

Reference and Administrative Details

Trustees	Mr Jason Scott Mr Stephen McCammon Mr Andrew Masters Mrs Ruth Walker Mr Jonathan Birnie
Charity Registration Number	104612
Principal Office	Alexander House Main Street Moygashel Co Tyrone BT71 7QS
Independent Examiner	Thomas Oliver and Associates Limited Certified Public Accountant 1 Moygashel Mills Park Dungannon Co Tyrone BT71 7DH

Vineyard Church Dungannon

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

Objectives and activities

Public benefit

Through weekly Sunday community celebrations family stability and well being are achieved. The food bank provides relief for those in need. Support and advance education is provided to children through an afterschools service and youth club. The significant giving provides us with the opportunity to provide assistance to OFC, refugee crisis and to GFM in India.

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

As Trustees, our primary responsibility is for the sound financial and legal management of the church, helping to have a firm base on which the real work can take place.

From the trustees

In 2022 we set out to strengthen our ministries. We spent the early part of the year gathering our children and youth volunteers to encourage them and do safeguarding training for our leaders. We also increased our social gatherings with ladies and men's events throughout the year.

COMPASSION AT THE VINEYARD

In 2022 we experienced yet another spike in demand for our Foodbank.
6,287 people received food and other necessities.
729 volunteer days were donated.
The Foodbank distributed over £ 91,500 worth of food and essentials.

OUTWARD

In June 2023 we gathered volunteers to Give a Day to Dungannon. This consisted of 40 volunteers showing up together, young and old and serving the town in practical ways.

OUTWARD FOCUSED CHRISTMAS

Outward Focused Christmas 2022 was another busy Christmas distributing luxury hampers to our local community. Along with our weekly foodbank service, we put together over 380 hampers to give to those most in need through referrals from all our partner agencies, STEP, Women's Aid, BCM, Social Work teams, First Step Women's Centre, De Paul Hostel, local GP's and others.

On 22nd December we provided 60 Christmas meals for foodbank guests on our premises.

Vineyard Church Dungannon

Trustees' Report (continued)

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

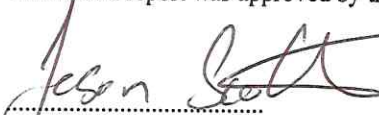
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The charity has no significant concentration of credit risk,

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 11 September 2023 and signed on its behalf by:



.....
Mr Jason Scott
Trustee

Vineyard Church Dungannon

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.


The law applicable to charities 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 business.

The trustees are responsible for keeping proper 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 Charities Act (Northern Ireland) 2008, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 11 September 2023 and signed on its behalf by:



Mr Jason Scott
Trustee

Vineyard Church Dungannon

Independent Examiner's Report to the trustees of Vineyard Church Dungannon

I report to the trustees on my examination of the accounts of Vineyard Church Dungannon for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of Vineyard Church Dungannon you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

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Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with the following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Thomas Oliver and Associates Limited
Certified Public Accountant

1 Moygashel Mills Park
Dungannon
Co Tyrone
BT71 7DH

11 September 2023

Vineyard Church Dungannon

Statement of Financial Activities for the Year Ended 31 December 2022


	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		110,548	126,527	237,075
Total income		<u>110,548</u>	<u>126,527</u>	<u>237,075</u>
Expenditure on:				
Other expenditure	3	(144,893)	(101,009)	(245,902)
Total expenditure		<u>(144,893)</u>	<u>(101,009)</u>	<u>(245,902)</u>
Net (expenditure)/income		<u>(34,345)</u>	<u>25,518</u>	<u>(8,827)</u>
Net movement in funds		(34,345)	25,518	(8,827)
Reconciliation of funds				
Total funds brought forward		<u>106,235</u>	<u>76,296</u>	<u>182,531</u>
Total funds carried forward	11	<u>71,890</u>	<u>101,814</u>	<u>173,704</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		150,190	73,858	224,048
Total income		<u>150,190</u>	<u>73,858</u>	<u>224,048</u>
Expenditure on:				
Other expenditure	3	(145,249)	(82,308)	(227,557)
Total expenditure		<u>(145,249)</u>	<u>(82,308)</u>	<u>(227,557)</u>
Net income/(expenditure)		4,941	(8,450)	(3,509)
Gross transfers between funds		<u>(3,723)</u>	<u>3,723</u>	<u>-</u>
Net movement in funds		1,218	(4,727)	(3,509)
Reconciliation of funds				
Total funds brought forward		<u>105,016</u>	<u>81,023</u>	<u>186,039</u>
Total funds carried forward	11	<u>106,234</u>	<u>76,296</u>	<u>182,530</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 11.

Vineyard Church Dungannon
(Registration number: 104612)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Current assets			
Debtors	8	12,033	24,933
Cash at bank and in hand	9	<u>165,399</u>	<u>214,653</u>
		177,432	239,586
Creditors: Amounts falling due within one year	10	<u>(3,728)</u>	<u>(57,056)</u>
Net assets		<u>173,704</u>	<u>182,530</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		101,814	76,296
Unrestricted income funds			
Unrestricted funds		<u>71,890</u>	<u>106,234</u>
Total funds	11	<u>173,704</u>	<u>182,530</u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 11 September 2023 and signed on their behalf by:



 Mr Jason Scott
 Trustee

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Vineyard Church Dungannon meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

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

Trade creditors

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

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

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

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

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	7,280	49,589	56,869
Legacies	1,570	-	1,570
Gift aid reclaimed	15,199	-	15,199
Grants, including capital grants;			
Grants from other agencies	-	76,938	76,938
Regular giving and capital donations	86,499	-	86,499
Total for 2022	<u>110,548</u>	<u>126,527</u>	<u>237,075</u>
Total for 2021	<u>150,190</u>	<u>73,858</u>	<u>224,048</u>

3 Other expenditure

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs				
Wages and salaries		48,051	-	48,051
Social security		881	-	881
Pension costs		1,215	-	1,215
Independent examiner fees				
Examination of the financial statements		1,074	-	1,074
Trustees remuneration and expenses		37,028	-	37,028
Marketing and publicity		844	-	844
Other resources expended		55,800	101,009	156,809
Total for 2022		<u>144,893</u>	<u>101,009</u>	<u>245,902</u>
Total for 2021		<u>145,249</u>	<u>82,308</u>	<u>227,557</u>

4 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr Jason Scott

Mr Jason Scott received remuneration of £35,247 (2021: £33,569) during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

5 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	48,051	63,505
Social security costs	881	1,733
Pension costs	1,215	1,383
	<u>50,147</u>	<u>66,621</u>

No employee received emoluments of more than £60,000 during the year

6 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	1,074	1,048

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Debtors

	2022 £	2021 £
Other debtors	12,033	24,933

9 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	165,399	214,653

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	52	32,302
Other taxation and social security	8	8
Other creditors	3,668	21,721
Accruals	-	3,025
	<u>3,728</u>	<u>57,056</u>

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

11 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	106,235	110,548	(144,893)	71,890
Restricted funds	<u>76,296</u>	<u>126,527</u>	<u>(101,009)</u>	<u>101,814</u>
Total funds	<u><u>182,531</u></u>	<u><u>237,075</u></u>	<u><u>(245,902)</u></u>	<u><u>173,704</u></u>

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
General	105,016	150,190	(145,249)	(3,723)	106,234
Restricted funds	<u>81,023</u>	<u>73,858</u>	<u>(82,308)</u>	<u>3,723</u>	<u>76,296</u>
Total funds	<u><u>186,039</u></u>	<u><u>224,048</u></u>	<u><u>(227,557)</u></u>	<u><u>-</u></u>	<u><u>182,530</u></u>

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2022 £
Current assets	177,432	177,432
Current liabilities	(3,728)	(3,728)
Total net assets	<u><u>173,704</u></u>	<u><u>173,704</u></u>

	Unrestricted funds General £	Total funds at 31 December 2021 £
Current assets	239,586	239,586
Current liabilities	(57,056)	(57,056)
Total net assets	<u><u>182,530</u></u>	<u><u>182,530</u></u>

Vineyard Church Dungannon

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

13 Analysis of net funds

	At 1 January 2022	At 31 December 2022
	£	£
Cash at bank and in hand	214,653	214,653
Net debt	<u>214,653</u>	<u>214,653</u>
	At 1 January 2021	At 31 December 2021
	£	£
Cash at bank and in hand	222,945	222,945
Net debt	<u>222,945</u>	<u>222,945</u>

Vineyard Church Dungannon

Northern Ireland - Charity number 104612

Annual report

Vineyard Church Dungannon

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

Objectives and activities

Public benefit

Through weekly Sunday community celebrations family stability and well being are achieved. The food bank provides relief for those in need. Support and advance education is provided to children through an afterschools service and youth club. The significant giving provides us with the opportunity to provide assistance to OFC, refugee crisis and to GFM in India.

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

As Trustees, our primary responsibility is for the sound financial and legal management of the church, helping to have a firm base on which the real work can take place.

From the trustees

In 2022 we set out to strengthen our ministries. We spent the early part of the year gathering our children and youth volunteers to encourage them and do safeguarding training for our leaders. We also increased our social gatherings with ladies and men's events throughout the year.

COMPASSION AT THE VINEYARD

In 2022 we experienced yet another spike in demand for our Foodbank.
6,287 people received food and other necessities.
729 volunteer days were donated.
The Foodbank distributed over £ 91,500 worth of food and essentials.

OUTWARD

In June 2023 we gathered volunteers to Give a Day to Dungannon. This consisted of 40 volunteers showing up together, young and old and serving the town in practical ways.

OUTWARD FOCUSED CHRISTMAS

Outward Focused Christmas 2022 was another busy Christmas distributing luxury hampers to our local community. Along with our weekly foodbank service, we put together over 380 hampers to give to those most in need through referrals from all our partner agencies, STEP, Women's Aid, BCM, Social Work teams, First Step Women's Centre, De Paul Hostel, local GP's and others.

On 22nd December we provided 60 Christmas meals for foodbank guests on our premises.

Vineyard Church Dungannon

Trustees' Report (continued)

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.


Credit risk

The charity's principal financial assets are bank balances and cash, The credit risk on liquid funds is limited d
The charity has no significant concentration of credit risk,

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 11 September 2023 and signed on its behalf by:



.....
Mr Jason Scott
Trustee

Vineyard Church Dungannon

Northern Ireland - Charity number 104612

Annual return

Vineyard Church Dungannon

Independent Examiner's Report to the trustees of Vineyard Church Dungannon

I report to the trustees on my examination of the accounts of Vineyard Church Dungannon for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of Vineyard Church Dungannon you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included the review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attentions giving me cause to believe:-

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with the following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Thomas Oliver and Associates Limited
Certified Public Accountant

1 Moygashel Mills Park
Dungannon
Co Tyrone
BT71 7DH

11 September 2023