

MID ANTRIM VINEYARD

Northern Ireland · Charity number 107625

Details

Status	Received
Company number	662740
Registered	2020-12-14
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	30 Station Road Glarryford Ballymena BT44 9ra BT44 9RA
Phone	07790 674683
Email	info@midantrimvineyard.com
Website	www.midantrimvineyard.com

Activities

Purposes: The Company's objects (the "Objects") are: a) The prevention or relief of poverty b) The advancement of education c) The advancement of religion

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of religion

How the charity works: Religious activities, Volunteer development

Who the charity helps: Children (5-13 year olds), General public, Men, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£54,994	£57,120	£0	0
2024-06-30	£63,288	£69,221	£0	0

Trustees

Name	Role	Appointed
Mr David Mccracken		
Mr Hugh Reid		
Mrs Alyson Reid		
Mrs Andrea Howard		
Mrs Victoria Baird		

MID ANTRIM VINEYARD

Northern Ireland - Charity number 107625

Accounts

Company registration number: NI662740

Charity registration number: 107625

Mid Antrim Vineyard

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2025

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

Mid Antrim Vineyard

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Mid Antrim Vineyard

Reference and Administrative Details

Charity Registration Number 107625

Company Registration Number NI662740

Registered Office The charity is incorporated in Northern Ireland.
30 Station Road
Glarryford
Ballymena
BT44 9RA

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

Mid Antrim Vineyard

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2025.

Objectives and activities

Mid Antrim Vineyard exists to be a family of faith, hope and love; to bring life to the lost, to serve our city, and to love without labels.

During the year, the charity continued to advance its charitable purposes through the provision of regular Sunday gatherings, midweek small groups, prayer activities, and community engagement. The church premises were used consistently throughout the week to support these activities. The charity also continued to maintain and make appropriate use of its rental property.

A designated prayer space has been maintained and used regularly for both individual and corporate prayer. The premises have also supported team meetings and hospitality, contributing to the life and community of the church.

There were no changes to the board of trustees during the reporting period.

Achievements and Performance

The church concluded the year with approximately 70 individuals regularly attending or identifying Mid Antrim Vineyard as their church home.

The church concluded the year with approximately 70 individuals regularly attending or identifying Mid Antrim Vineyard as their church home.

A summer children's programme was delivered, with attendance of approximately 40 children. The programme was supported by volunteers from within the church and contributed positively to participants' engagement and faith development.

The charity has continued to prioritise safeguarding. Appropriate training has been undertaken by the safeguarding lead, trustees, and relevant ministry teams, including those working with children and young people, to ensure good practice and compliance.

Small groups remained central to church life, supported by a team of volunteer leaders. Men's and women's groups continued to provide opportunities for pastoral support, prayer, and community building.

Youth provision continued throughout the year, offering a safe and supportive environment for young people to connect and explore their faith.

A baptism celebration was held during the year, providing significant moments of commitment and community celebration.

The 24-7 prayer space was used regularly for organised and individual prayer, contributing to the spiritual life of the church.

Members of the leadership team engaged in ongoing training and development within the wider Vineyard network. In addition, several members of the church undertook further leadership and theological training.

The charity also undertook a Christmas appeal to support local families in need, which was well supported. The trustees intend to continue developing compassionate outreach initiatives in the coming year.

Mid Antrim Vineyard

Trustees' Report

Financial Review

The trustees are grateful for the continued financial support from those connected with the church. This income has enabled the charity to meet its financial obligations, including premises costs, operational expenses, and ministry-related costs, including remuneration for senior pastors.

The financial position of the charity at the year-end is set out in the accompanying financial statements.

Risk Management

The trustees have considered the major risks to which the charity is exposed and are satisfied that appropriate systems and procedures are in place to mitigate these risks.

The trustees have considered the major risks to which the charity is exposed and are satisfied that appropriate systems and procedures are in place to mitigate these risks.

Key areas of risk considered include safeguarding, financial management, governance, and the ongoing use of premises. The trustees continue to review safeguarding policies and procedures regularly and ensure that appropriate training is in place for those working with children, young people, and vulnerable adults.

Financial controls are in place to ensure appropriate oversight of income and expenditure, including regular review by the trustees. The charity also maintains appropriate insurance and health and safety procedures in relation to its premises and activities.

The trustees confirm that there were no serious incidents requiring reporting to the Charity Commission for Northern Ireland during the year.

Marriage Ceremonies

The charity holds a licence to conduct opposite-sex marriage ceremonies. The registered officiant is Reverend Alyson Reid.

The charity holds a licence to conduct opposite-sex marriage ceremonies. The registered officiant is Reverend Alyson Reid.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Mr Hugh Henry Reid
- Alyson Sarah Reid
- Luke Hyung-Jin Kwon (Ceased 22 February 2026)
- Claire Janette Kwon (Ceased 4 March 2025)

Mid Antrim Vineyard

Trustees' Report

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also the directors of Mid Antrim Vineyard for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

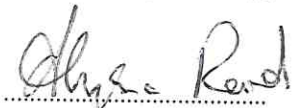
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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.

The annual report was approved by the trustees of the charity on 24 April 2026 and signed on its behalf by:



Alyson Sarah Reid
Trustee

Mid Antrim Vineyard

Independent Examiner's Report to the trustees of Mid Antrim Vineyard ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

Respective responsibilities of trustees and examiner

As the charity's trustees of Mid Antrim Vineyard (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Having satisfied myself that the accounts of Mid Antrim Vineyard are not required to be audited under section 65 of Charities Act (Northern) Ireland 2008 and that an independent examination is needed. It is my responsibility to:-

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

Basis of Independent Examiners' 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

An examination included a 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 the trustees concerning any such matters.. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. That accounting records were not kept in respect of Mid Antrim Vineyard as required by section 63 of the Charities Act; or
2. That the accounts do not accord with those records; or
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.

Mid Antrim Vineyard

Independent Examiner's Report to the trustees of Mid Antrim Vineyard ('the Company')

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matter (1) to (4) listed above and in connections 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

24 April 2026

Mid Antrim Vineyard

Statement of Financial Activities for the Year Ended 31 July 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	54,994	54,994
Total income		54,994	54,994
Expenditure on:			
Other expenditure	4	(57,120)	(57,120)
Total expenditure		(57,120)	(57,120)
Net expenditure		(2,126)	(2,126)
Net movement in funds		(2,126)	(2,126)
Reconciliation of funds			
Total funds brought forward		39,053	39,053
Total funds carried forward	12	36,927	36,927
	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	63,288	63,288
Total income		63,288	63,288
Expenditure on:			
Other expenditure	4	(69,221)	(69,221)
Total expenditure		(69,221)	(69,221)
Net expenditure		(5,933)	(5,933)
Net movement in funds		(5,933)	(5,933)
Reconciliation of funds			
Total funds brought forward		44,986	44,986
Total funds carried forward	12	39,053	39,053

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

The funds breakdown for 2024 is shown in note 12.

The notes on pages 9 to 15 form an integral part of these financial statements.

Mid Antrim Vineyard

(Registration number: NI662740)
Balance Sheet as at 31 July 2025

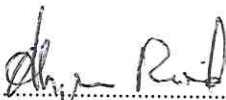
	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	34,305	36,217
Current assets			
Cash at bank and in hand	10	3,593	3,789
Creditors: Amounts falling due within one year	11	<u>(971)</u>	<u>(953)</u>
Net current assets		<u>2,622</u>	<u>2,836</u>
Net assets		<u>36,927</u>	<u>39,053</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>36,927</u>	<u>39,053</u>
Total funds	12	<u>36,927</u>	<u>39,053</u>

For the financial year ending 31 July 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 24 April 2026 and signed on their behalf by:


.....
Alyson Sarah Reid
Trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

Mid Antrim Vineyard

Notes to the Financial Statements for the Year Ended 31 July 2025

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

30 Station Road

Glarryford

Ballymena

BT44 9RA

These financial statements were authorised for issue by the trustees on 24 April 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Mid Antrim Vineyard

Notes to the Financial Statements for the Year Ended 31 July 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

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.

Tangible fixed assets

Individual fixed assets costing £150.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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	20% straight line

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.

Mid Antrim Vineyard

Notes to the Financial Statements for the Year Ended 31 July 2025

Trade creditors

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

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

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.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	45,404	45,404
Gift aid reclaimed	9,590	9,590
Total for 2025	54,994	54,994
Total for 2024	63,288	63,288

4 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Independent examiner fees			
Examination of the financial statements		492	492
Trustees remuneration and expenses		12,240	12,240
Depreciation, amortisation and other similar costs		2,287	2,287
Other resources expended		42,101	42,101
Total for 2025		57,120	57,120
Total for 2024		69,221	69,221

Mid Antrim Vineyard

Notes to the Financial Statements for the Year Ended 31 July 2025

5 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025	2024
	£	£
Depreciation of fixed assets	<u>2,287</u>	<u>2,484</u>

6 Trustees remuneration and expenses

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

Alyson Sarah Reid

Alyson Sarah Reid received remuneration of £12,000 (2024: £17,500) and £240 (2024: £Nil) of expenses were reimbursed to Alyson Sarah Reid during the year.

7 Independent examiner's remuneration

	2025	2024
	£	£
Examination of the financial statements	<u>492</u>	<u>474</u>

8 Taxation

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

Mid Antrim Vineyard

Notes to the Financial Statements for the Year Ended 31 July 2025

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 August 2024	32,759	12,421	45,180
Additions	-	375	375
At 31 July 2025	32,759	12,796	45,555
Depreciation			
At 1 August 2024	-	8,963	8,963
Charge for the year	-	2,287	2,287
At 31 July 2025	-	11,250	11,250
Net book value			
At 31 July 2025	32,759	1,546	34,305
At 31 July 2024	32,759	3,458	36,217

10 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	3,593	3,789

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	474	474
Other creditors	(1)	(1)
Accruals	498	480
	971	953

Mid Antrim Vineyard

Notes to the Financial Statements for the Year Ended 31 July 2025

12 Funds

	Balance at 1 August 2024 £	Incoming resources £	Resources expended £	Balance at 31 July 2025 £
Unrestricted funds				
General	<u>39,053</u>	<u>54,994</u>	<u>(57,120)</u>	<u>36,927</u>
	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 July 2024 £
Unrestricted funds				
General	<u>44,986</u>	<u>63,288</u>	<u>(69,221)</u>	<u>39,053</u>

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 July 2025 £
Tangible fixed assets	34,305	34,305
Current assets	3,593	3,593
Current liabilities	<u>(971)</u>	<u>(971)</u>
Total net assets	<u>36,927</u>	<u>36,927</u>
	Unrestricted funds General £	Total funds at 31 July 2024 £
Tangible fixed assets	36,217	36,217
Current assets	3,789	3,789
Current liabilities	<u>(953)</u>	<u>(953)</u>
Total net assets	<u>39,053</u>	<u>39,053</u>

Mid Antrim Vineyard

Notes to the Financial Statements for the Year Ended 31 July 2025

14 Analysis of net funds

	At 1 August 2024 £	Financing cash flows £	At 31 July 2025 £
Cash at bank and in hand	3,789	(196)	3,593
Net debt	3,789	(196)	3,593
	At 1 August 2023 £	Financing cash flows £	At 31 July 2024 £
Cash at bank and in hand	6,763	(2,974)	3,789
Net debt	6,763	(2,974)	3,789

MID ANTRIM VINEYARD

Northern Ireland - Charity number 107625

Accounts

Company registration number: NI662740

Charity registration number: 107625

Mid Antrim Vineyard

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2024

Thomas Oliver and Associates Limited
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Mid Antrim Vineyard

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Mid Antrim Vineyard

Reference and Administrative Details

Charity Registration Number	107625
Company Registration Number	NI662740
Registered Office	The charity is incorporated in Northern Ireland. 30 Station Road Glarryford Ballymena BT44 9RA
Accountants	Thomas Oliver and Associates Limited Certified Public Accountant 1 Moygashel Mills Park Dungannon Co Tyrone BT71 7DH

Mid Antrim Vineyard

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2024.

Objectives and activities

We are pleased to provide a trustee report for the period to 31st July 2024.

As trustees we are grateful to God for His faithfulness that has allowed us to continue to develop a team and establish regular church Sunday gatherings along with using the building during the week for various groups. We have continued to make our rental property feel like home.

We are also thankful that we have been able to make minor changes to the building to make it more practical and we have opened up some new spaces for prayer, enhancing hospitality space and a space to facilitate small group and team meetings.

There have been no changes to the Board of Trustees in this period.

Church, Team and Ministry Development

Despite usual shifts and settling of new church plants, we were pleased to finish the year with approximately 70 + people regularly attending Mid Antrim Vineyard or regarding it as their church home.

We ran a children's club during the summer with over 60 children coming along to have fun and learn more about their faith.

The youth enjoyed a residential weekend away including some outdoor pursuit activities that they really enjoyed.

We have continued to invest in the training of our safeguarding lead and trustee to ensure we are delivering the best possible care and service to any child, young person and vulnerable adult who visits us. The senior leaders, youth and children's teams have all had training and updates in this area.

Our youth and children's work has grown consistently and we have new children and young people attend regularly. We are grateful for an excellent team of volunteers who serve our children and young people brilliantly on a regular basis.

We celebrated more baptisms on Waterfoot beach this year which was a wonderful day for our church community.

We also enjoyed some community evenings including a ladies evening with a local charity, Hope and Light while some of the ladies enjoyed a weekend retreat in the beautiful surrounds of White Park Bay. The men still enjoy meeting monthly, having various studies and social events.

We had several different small groups running throughout the year and we ran an Alpha Youth course in a local high school in Cullybackey engaging regularly with 24 year 10 students.

A highlight of the year was establishing a "24/7 Prayer" space in our building which has been used for Church 24 - 36 hour prayer events corporately and many times for individuals throughout the year.

The leadership team have also participated in training and development through attending Vineyard Leadership conferences in Ireland and also the National Vineyard Leaders Gathering in the Vineyard HQ in Trent, Nottingham.

Mid Antrim Vineyard

Trustees' Report

The wider leadership team enjoyed meeting bimonthly for a year to complete the Leadership Essentials Course which we ran through with VCUKI.

Rental Property

Since acquiring the building over 3 years ago, work has been undertaken to make this space feel more practical and functional. We have further developed the space for people to gather after the service is over which is a great help with our set up for light refreshments weekly.

We have developed a safe and welcoming space for preschool children and a practical workshop for men to gather together and work on commissioned woodwork and other projects.

We are grateful for groups of volunteers who regularly clean and maintain the building to a high standard.

Finances

We are grateful to God for the faithfulness of many of those who attend Mid Antrim Vineyard in terms of their financial giving to the work. This has enabled us to pay monthly rent, overheads, fees and to pay an amount monthly to our senior pastors for their pastoral services.

We had a reasonably good response to appeals for a Christmas gifts to support a local charity, "Baby Bank" in our town to support their appeal for basic baby/toddler supplies to support parents in need.

Marriage Ceremonies

We continue to have a licence for Opposite Sex Marriage at Mid Antrim Vineyard. The registered officiant is Rev Alyson Reid.

Sponsorship Licence

We have a Tier 2 Sponsorship Licence, but have not activated or used it in the employment or facilitation of any overseas workers visas.

Final summary

As trustees we wish to express our thanks to God for His leading and wisdom and express sincere thanks to all who have continued to support the development of Mid Antrim Vineyard as a church.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Hugh Henry Reid
	Alyson Sarah Reid
	Luke Hyung-Jin Kwon
	Claire Janette Kwon

Mid Antrim Vineyard

Trustees' Report

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also the directors of Mid Antrim Vineyard for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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.....
Alyson Sarah Reid
Trustee

Mid Antrim Vineyard

Independent Examiner's Report to the trustees of Mid Antrim Vineyard ('the Company')

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

Basis of Independent Examiners' 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

An examination included a 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 the trustees concerning any such matters.. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. That accounting records were not kept in respect of Mid Antrim Vineyard as required by section 63 of the Charities Act; or
2. That the accounts do not accord with those records; or
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.

Mid Antrim Vineyard

Independent Examiner's Report to the trustees of Mid Antrim Vineyard ('the Company')

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matter (1) to (4) listed above and in connections 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

7 April 2025

Mid Antrim Vineyard

Statement of Financial Activities for the Year Ended 31 July 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	<u>63,288</u>	<u>63,288</u>
Total income		<u>63,288</u>	<u>63,288</u>
Expenditure on:			
Other expenditure	4	<u>(69,221)</u>	<u>(69,221)</u>
Total expenditure		<u>(69,221)</u>	<u>(69,221)</u>
Net expenditure		<u>(5,933)</u>	<u>(5,933)</u>
Net movement in funds		(5,933)	(5,933)
Reconciliation of funds			
Total funds brought forward		<u>44,986</u>	<u>44,986</u>
Total funds carried forward	12	<u>39,053</u>	<u>39,053</u>
		Unrestricted funds £	Total 2023 £
	Note		
Income and Endowments from:			
Donations and legacies	3	<u>73,770</u>	<u>73,770</u>
Total income		<u>73,770</u>	<u>73,770</u>
Expenditure on:			
Other expenditure	4	<u>(70,515)</u>	<u>(70,515)</u>
Total expenditure		<u>(70,515)</u>	<u>(70,515)</u>
Net income		<u>3,255</u>	<u>3,255</u>
Net movement in funds		3,255	3,255
Reconciliation of funds			
Total funds brought forward		<u>41,731</u>	<u>41,731</u>
Total funds carried forward	12	<u>44,986</u>	<u>44,986</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.

Mid Antrim Vineyard

(Registration number: NI662740)

Balance Sheet as at 31 July 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	36,217	38,703
Current assets			
Cash at bank and in hand	10	3,789	6,763
Creditors: Amounts falling due within one year	11	<u>(953)</u>	<u>(480)</u>
Net current assets		<u>2,836</u>	<u>6,283</u>
Net assets		<u>39,053</u>	<u>44,986</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>39,053</u>	<u>44,986</u>
Total funds	12	<u>39,053</u>	<u>44,986</u>

For the financial year ending 31 July 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 7 April 2025 and signed on their behalf by:



.....
Alyson Sarah Reid
Trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

Mid Antrim Vineyard

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

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

30 Station Road

Glarryford

Ballymena

BT44 9RA

These financial statements were authorised for issue by the trustees on 7 April 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Mid Antrim Vineyard

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

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.

Tangible fixed assets

Individual fixed assets costing £150.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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	20% straight line

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.

Mid Antrim Vineyard

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

Trade creditors

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

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

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.

Mid Antrim Vineyard

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

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	45,414	45,414
Gift aid reclaimed	17,874	17,874
Total for 2024	63,288	63,288
Total for 2023	73,770	73,770

4 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Independent examiner fees			
Examination of the financial statements		474	474
Marketing and publicity		150	150
Depreciation, amortisation and other similar costs		2,484	2,484
Other resources expended		66,113	66,113
Total for 2024		69,221	69,221
Total for 2023		70,515	70,515

Mid Antrim Vineyard

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

5 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>2,484</u>	<u>2,434</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

7 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>474</u>	<u>480</u>

8 Taxation

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

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 August 2023	<u>32,759</u>	<u>12,421</u>	<u>45,180</u>
At 31 July 2024	<u>32,759</u>	<u>12,421</u>	<u>45,180</u>
Depreciation			
At 1 August 2023	-	6,479	6,479
Charge for the year	<u>-</u>	<u>2,484</u>	<u>2,484</u>
At 31 July 2024	<u>-</u>	<u>8,963</u>	<u>8,963</u>
Net book value			
At 31 July 2024	<u>32,759</u>	<u>3,458</u>	<u>36,217</u>
At 31 July 2023	<u>32,759</u>	<u>5,942</u>	<u>38,701</u>

Mid Antrim Vineyard

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

10 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>3,789</u>	<u>6,763</u>

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	474	-
Other creditors	(1)	-
Accruals	<u>480</u>	<u>480</u>
	<u>953</u>	<u>480</u>

12 Funds

	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 July 2024 £
Unrestricted funds				
General	<u>44,986</u>	<u>63,288</u>	<u>(69,221)</u>	<u>39,053</u>

	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
Unrestricted funds				
General	<u>41,731</u>	<u>73,770</u>	<u>(70,515)</u>	<u>44,986</u>

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 July 2024 £
Tangible fixed assets	3,458	3,458
Current assets	3,789	3,789
Current liabilities	<u>(479)</u>	<u>(479)</u>
Total net assets	<u>6,768</u>	<u>6,768</u>

Mid Antrim Vineyard

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

	Unrestricted funds General £	Total funds at 31 July 2023 £
Tangible fixed assets	18,094	18,094
Current assets	6,763	6,763
Current liabilities	(480)	(480)
Total net assets	24,377	24,377

14 Analysis of net funds

	At 1 August 2023 £	Financing cash flows £	At 31 July 2024 £
Cash at bank and in hand	6,763	(2,974)	3,789
Net debt	6,763	(2,974)	3,789
	At 1 August 2022 £	Financing cash flows £	At 31 July 2023 £
Cash at bank and in hand	14,162	(7,398)	6,764
Net debt	14,162	(7,398)	6,764

MID ANTRIM VINEYARD

Northern Ireland - Charity number 107625

Accounts

Company registration number: NI662740

Charity registration number: 107625

Mid Antrim Vineyard

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2023

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

Mid Antrim Vineyard

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Mid Antrim Vineyard

Reference and Administrative Details

Charity Registration Number 107625

Company Registration Number NI662740

Registered Office The charity is incorporated in Northern Ireland.
30 Station Road
Glarryford
Ballymena
BT44 9RA

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

Mid Antrim Vineyard

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2023.

Objectives and activities

I am pleased to provide a trustee report for the period to 31st July 2023.

As trustees we are grateful to God for His faithfulness that has allowed us to develop a team, and establish regular church Sunday gatherings. We have continued to make our rental property feel like home. We are also thankful that we have been able to make minor changes to the building to make it more practical and we have opened up new spaces for hospitality and to facilitate small group and team meetings.

We would like to thank Tommy Stewart and Roberta Stewart for all their service and hard work as Trustees from the start of Mid Antrim Vineyard until September 2022 and wish them all the best in their new endeavours. We welcomed Luke Kwon and Claire Kwon onto the Board of Trustees in September 2022.

Church, Team and Ministry Development

Despite usual shifts and settling of new church plants, we are pleased to finish the year with approximately 100+ people regularly attending Mid Antrim Vineyard or regarding it as their church home.

We ran a children's club during the summer with over 60 children coming along to have fun and learn more about their faith.

The youth enjoyed a residential weekend away including some outdoor pursuit activities that they really enjoyed.

We have continued to invest in the training of our safeguarding lead and trustee to ensure we are delivering the best possible care and service to any child, young person and vulnerable adult who visits us. The senior leaders, youth and children's teams have all had training and updates in this area.

Our youth and children's work has grown considerably and we have new children and young people attend regularly. We are grateful for an excellent team of volunteers who serve our children and young people brilliantly on a regular basis.

We celebrated baptisms on Waterfoot beach this year which was a wonderful day for our church community.

We also enjoyed some community evenings including a ladies "Curry Night", an evening with an Ulster Rugby Player, Ceildah Socials and a Pizza and Praise night, led by our youth. The men enjoyed a "Wild at Heart" course and they continue to meet regularly.

We had several different small groups running throughout the year.

The leadership team have also participated in training and development through attending Vineyard Leadership conferences in Ireland and also the National Vineyard Leaders Gathering in the Vineyard HQ in Trent, Nottingham.

Mid Antrim Vineyard

Trustees' Report

Rental Property

Since acquiring the building over 2 years ago, work has been undertaken to make this space feel more practical and functional. We have further developed the youth space in the mezzanine, opened up some space for people to gather after the service is over and have purchased second-hand kitchen ware to help with our set up to use for light refreshments weekly. We have plans to develop a children's space for preschool children and a practical workshop for men to gather together and work on commissioned woodwork and other projects.

We have invested in a tall glass window and doors that sit in front of the large roller doors at the front of the property - this has opened up the whole hospitality area, making it light and bright and much more welcoming! It has our logo imprinted on it making it much easier to know that it is our building.

We are grateful for groups of volunteers who regularly clean and maintain the building to a high standard.

Finances

We are grateful to God for the faithfulness of many of those who attend Mid Antrim Vineyard in terms of their financial giving to the work. This has enabled us to pay monthly rent, overheads, fees and to pay an amount monthly for pastoral services.

We had a reasonably good response to appeals for Tearfund to assist with the earthquake appeal and to the Ballymena Foodbank in December .

At the beginning of 2023 our church members provided basic hygiene and toiletry items to make "Comfort Packs" to help out the local Hospice Care.

Marriage Ceremonies

We continue to have a licence for Opposite Sex Marriage at Mid Antrim Vineyard. The registered officiant is Pastor Alyson Reid.

Sponsorship License

We have a Tier 2 Sponsorship Licence, but have not activated or used it in the employment or facilitation of any overseas workers visas

.. and finally

As trustee we wish to express our thanks to God for His leading and wisdom and express sincere thanks to all who have continued to support the development of Mid Antrim Vineyard as a church.

Mid Antrim Vineyard

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Roberta Stewart (resigned 4 September 2022)
	Mr Hugh Henry Reid
	Mr Thomas Stewart (resigned 4 September 2022)
	Alyson Sarah Reid
	Luke Hyung-Jin Kwon (appointed 4 September 2022)
	Claire Janette Kwon (appointed 4 September 2022)

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also the directors of Mid Antrim Vineyard for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.


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

Mid Antrim Vineyard

Trustees' Report

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.

The annual report was approved by the trustees of the charity on 18 April 2024 and signed on its behalf by:



.....
Alyson Sarah Reid
Trustee

Mid Antrim Vineyard

Independent Examiner's Report to the trustees of Mid Antrim Vineyard ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

Respective responsibilities of trustees and examiner

As the charity's trustees of Mid Antrim Vineyard (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Having satisfied myself that the accounts of Mid Antrim Vineyard are not required to be audited under section 65 of Charities Act (Northern) Ireland 2008 and that an independent examination is needed. It is my responsibility to:-

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

Basis of Independent Examiners' 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

An examination included a 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 the trustees concerning any such matters.. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. That accounting records were not kept in respect of Mid Antrim Vineyard as required by section 63 of the Charities Act; or
2. That the accounts do not accord with those records; or
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 matter (1) to (4) listed above and in connections 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

18 April 2024

Mid Antrim Vineyard

Statement of Financial Activities for the Year Ended 31 July 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	<u>73,770</u>	<u>73,770</u>
Total income		<u>73,770</u>	<u>73,770</u>
Expenditure on:			
Other expenditure	4	<u>(70,515)</u>	<u>(70,515)</u>
Total expenditure		<u>(70,515)</u>	<u>(70,515)</u>
Net income		<u>3,255</u>	<u>3,255</u>
Net movement in funds		3,255	3,255
Reconciliation of funds			
Total funds brought forward		<u>41,731</u>	<u>41,731</u>
Total funds carried forward	12	<u>44,986</u>	<u>44,986</u>
	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	<u>72,483</u>	<u>72,483</u>
Total income		<u>72,483</u>	<u>72,483</u>
Expenditure on:			
Other expenditure	4	<u>(62,867)</u>	<u>(62,867)</u>
Total expenditure		<u>(62,867)</u>	<u>(62,867)</u>
Net income		<u>9,616</u>	<u>9,616</u>
Net movement in funds		9,616	9,616
Reconciliation of funds			
Total funds brought forward		<u>32,115</u>	<u>32,115</u>
Total funds carried forward	12	<u>41,731</u>	<u>41,731</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 12.

Mid Antrim Vineyard

(Registration number: NI662740)
Balance Sheet as at 31 July 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	38,703	27,990
Current assets			
Cash at bank and in hand	10	6,763	14,162
Creditors: Amounts falling due within one year	11	<u>(480)</u>	<u>(421)</u>
Net current assets		<u>6,283</u>	<u>13,741</u>
Net assets		<u>44,986</u>	<u>41,731</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>44,986</u>	<u>41,731</u>
Total funds	12	<u>44,986</u>	<u>41,731</u>

For the financial year ending 31 July 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 18 April 2024 and signed on their behalf by:



.....
Alyson Sarah Reid
Trustee

The notes on pages 10 to 15 form an integral part of these financial statements.

Mid Antrim Vineyard

Statement of Cash Flows for the Year Ended 31 July 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		3,255	9,616
Adjustments to cash flows from non-cash items			
Depreciation	4	2,434	2,180
		5,689	11,796
Working capital adjustments			
Increase/(decrease) in creditors	11	59	(287)
Net cash flows from operating activities		5,748	11,509
Cash flows from investing activities			
Purchase of tangible fixed assets	9	(13,147)	(8,902)
Net (decrease)/increase in cash and cash equivalents		(7,399)	2,607
Cash and cash equivalents at 1 August		14,162	11,555
Cash and cash equivalents at 31 July		6,763	14,162

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 10 to 15 form an integral part of these financial statements.

Mid Antrim Vineyard

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

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

30 Station Road

Glarryford

Ballymena

BT44 9RA

These financial statements were authorised for issue by the trustees on 18 April 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Mid Antrim Vineyard

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

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.

Tangible fixed assets

Individual fixed assets costing £150.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

Fixtures and Fittings

Depreciation method and rate

20% straight line

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.

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.

Mid Antrim Vineyard

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

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	65,539	65,539
Gift aid reclaimed	8,231	8,231
Total for 2023	73,770	73,770
Total for 2022	72,483	72,483

4 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Independent examiner fees			
Examination of the financial statements		480	480
Marketing and publicity		153	153
Depreciation, amortisation and other similar costs		2,434	2,434
Other resources expended		67,448	67,448
Total for 2023		70,515	70,515
Total for 2022		62,867	62,867

Mid Antrim Vineyard

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

5 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	2,434	2,180

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

7 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	480	456

8 Taxation

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

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 August 2022	20,609	11,425	32,034
Additions	12,150	997	13,147
At 31 July 2023	32,759	12,422	45,181
Depreciation			
At 1 August 2022	-	4,044	4,044
Charge for the year	-	2,434	2,434
At 31 July 2023	-	6,478	6,478
Net book value			
At 31 July 2023	32,759	5,944	38,703
At 31 July 2022	20,609	7,381	27,990

10 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	6,763	14,162

Mid Antrim Vineyard

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

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	-	1
Accruals	480	420
	480	421

12 Funds

	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
Unrestricted funds				
General	41,731	73,770	(70,515)	44,986
	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
Unrestricted funds				
General	32,115	72,483	(62,867)	41,731

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 July 2023 £
Tangible fixed assets	18,094	18,094
Current assets	6,763	6,763
Current liabilities	(480)	(480)
Total net assets	24,377	24,377
	Unrestricted funds General £	Total funds at 31 July 2022 £
Tangible fixed assets	15,498	15,498
Current assets	14,162	14,162
Current liabilities	(421)	(421)
Total net assets	29,239	29,239

Mid Antrim Vineyard

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

14 Analysis of net funds

	At 1 August 2022 £	At 31 July 2023 £
Cash at bank and in hand	14,162	14,162
Net debt	<u>14,162</u>	<u>14,162</u>
	At 1 August 2021 £	At 31 July 2022 £
Cash at bank and in hand	11,555	14,162
Net debt	<u>11,555</u>	<u>14,162</u>

	Financing cash flows £	
	2,607	
	<u>2,607</u>	

MID ANTRIM VINEYARD

Northern Ireland - Charity number 107625

Annual report

Mid Antrim Vineyard

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2023.

Objectives and activities

I am pleased to provide a trustee report for the period to 31st July 2023.

As trustees we are grateful to God for His faithfulness that has allowed us to develop a team, and establish regular church Sunday gatherings. We have continued to make our rental property feel like home. We are also thankful that we have been able to make minor changes to the building to make it more practical and we have opened up new spaces for hospitality and to facilitate small group and team meetings.

We would like to thank Tommy Stewart and Roberta Stewart for all their service and hard work as Trustees from the start of Mid Antrim Vineyard until September 2022 and wish them all the best in their new endeavours. We welcomed Luke Kwon and Claire Kwon onto the Board of Trustees in September 2022.

Church, Team and Ministry Development

Despite usual shifts and settling of new church plants, we are pleased to finish the year with approximately 100+ people regularly attending Mid Antrim Vineyard or regarding it as their church home.

We ran a children's club during the summer with over 60 children coming along to have fun and learn more about their faith.

The youth enjoyed a residential weekend away including some outdoor pursuit activities that they really enjoyed.

We have continued to invest in the training of our safeguarding lead and trustee to ensure we are delivering the best possible care and service to any child, young person and vulnerable adult who visits us. The senior leaders, youth and children's teams have all had training and updates in this area.

Our youth and children's work has grown considerably and we have new children and young people attend regularly. We are grateful for an excellent team of volunteers who serve our children and young people brilliantly on a regular basis.

We celebrated baptisms on Waterfoot beach this year which was a wonderful day for our church community.

We also enjoyed some community evenings including a ladies "Curry Night", an evening with an Ulster Rugby Player, Ceildah Socials and a Pizza and Praise night, led by our youth. The men enjoyed a "Wild at Heart" course and they continue to meet regularly.

We had several different small groups running throughout the year.

The leadership team have also participated in training and development through attending Vineyard Leadership conferences in Ireland and also the National Vineyard Leaders Gathering in the Vineyard HQ in Trent, Nottingham.

Mid Antrim Vineyard

Trustees' Report

Rental Property

Since acquiring the building over 2 years ago, work has been undertaken to make this space feel more practical and functional. We have further developed the youth space in the mezzanine, opened up some space for people to gather after the service is over and have purchased second-hand kitchen ware to help with our set up to use for light refreshments weekly. We have plans to develop a children's space for preschool children and a practical workshop for men to gather together and work on commissioned woodwork and other projects.

We have invested in a tall glass window and doors that sit in front of the large roller doors at the front of the property - this has opened up the whole hospitality area, making it light and bright and much more welcoming! It has our logo imprinted on it making it much easier to know that it is our building.

We are grateful for groups of volunteers who regularly clean and maintain the building to a high standard.

Finances

We are grateful to God for the faithfulness of many of those who attend Mid Antrim Vineyard in terms of their financial giving to the work. This has enabled us to pay monthly rent, overheads, fees and to pay an amount monthly for pastoral services.

We had a reasonably good response to appeals for Tearfund to assist with the earthquake appeal and to the Ballymena Foodbank in December .

At the beginning of 2023 our church members provided basic hygiene and toiletry items to make "Comfort Packs" to help out the local Hospice Care.

Marriage Ceremonies

We continue to have a licence for Opposite Sex Marriage at Mid Antrim Vineyard. The registered officiant is Pastor Alyson Reid.

Sponsorship License

We have a Tier 2 Sponsorship Licence, but have not activated or used it in the employment or facilitation of any overseas workers visas

.. and finally

As trustee we wish to express our thanks to God for His leading and wisdom and express sincere thanks to all who have continued to support the development of Mid Antrim Vineyard as a church.

Mid Antrim Vineyard

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Roberta Stewart (resigned 4 September 2022)
	Mr Hugh Henry Reid
	Mr Thomas Stewart (resigned 4 September 2022)
	Alyson Sarah Reid
	Luke Hyung-Jin Kwon (appointed 4 September 2022)
	Claire Janette Kwon (appointed 4 September 2022)

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also the directors of Mid Antrim Vineyard for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Mid Antrim Vineyard

Trustees' Report

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.

The annual report was approved by the trustees of the charity on 18 April 2024 and signed on its behalf by:



.....
Alyson Sarah Reid
Trustee

MID ANTRIM VINEYARD

Northern Ireland - Charity number 107625

Annual return

Mid Antrim Vineyard

Independent Examiner's Report to the trustees of Mid Antrim Vineyard ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

Respective responsibilities of trustees and examiner

As the charity's trustees of Mid Antrim Vineyard (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Having satisfied myself that the accounts of Mid Antrim Vineyard are not required to be audited under section 65 of Charities Act (Northern) Ireland 2008 and that an independent examination is needed. It is my responsibility to:-

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

Basis of Independent Examiners' 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

An examination included a 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 the trustees concerning any such matters.. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. That accounting records were not kept in respect of Mid Antrim Vineyard as required by section 63 of the Charities Act; or
2. That the accounts do not accord with those records; or
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 matter (1) to (4) listed above and in connections 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

18 April 2024

MID ANTRIM VINEYARD

Northern Ireland - Charity number 107625

Accounts

Company registration number: NI662740

Charity registration number: 107625

Mid Antrim Vineyard

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2022

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

Mid Antrim Vineyard

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Mid Antrim Vineyard

Reference and Administrative Details

Charity Registration Number 107625

Company Registration Number NI662740

Registered Office The charity is incorporated in Northern Ireland.
30 Station Road
Glarryford
Ballymena
BT44 9RA

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

Mid Antrim Vineyard

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2022.

Objectives and activities

I am pleased to provide a trustee report for the period to 31st July 2022.

Whilst part of the year was still marked by the unpredictability of the variable presence of Covid-19 and the changing restrictions and requirements, it has also been one characterised by the dependability of the wonderful God we serve. We have emerged from these restrictions and have worked hard at establishing a new rhythm of church and community life.

As trustees we are grateful to God for His faithfulness that has allowed us to develop a team, and establish a regular in-person church Sunday gathering. We have continued to make our rental property feel like home. We are also thankful that we have been able to make minor changes to the building to make it more practical and we have opened up new spaces for hospitality and to facilitate small group and team meetings.

Church, Team and Ministry Development

Despite usual shifts and settling of new church plants, we are pleased to finish the year with approximately 100+ people regularly attending Mid Antrim Vineyard or regarding it as their church home.

Our youth and children's work has grown considerably and we have new children and young people attend regularly. We are grateful for an excellent team of volunteers who serve our children and young people brilliantly on a regular basis.

Rental Property

Since acquiring the building over a year ago, much work has been undertaken to make this space feel more practical and functional, We have developed a youth space in the mezzanine, opened up some space for people to gather after the service is over and have a basic functioning kitchen set up to use for light refreshments weekly.

We are grateful for groups of volunteers who regularly serve in this area and clean and maintain the building to a high standard.

Finances

We are grateful to God for the faithfulness of many of those who attend Mid Antrim Vineyard in terms of their financial giving to the work. This has enabled us to pay monthly rent, overheads, fees and since June 2021, to pay an amount monthly for pastoral services. In addition to this, we have had a good response to the Ukrainian War Appeal and have been able to facilitate giving towards it alongside supporting some short term projects launched by local charities such as Women's Aid.

Marriage Ceremonies

We continue to have a licence for Opposite Sex Marriage at Mid Antrim Vineyard. The registered officiant is Pastor Alyson Reid.

Sponsorship License

We have a Tier 2 Sponsorship Licence, but have not activated or used it in the employment or facilitation of any overseas workers visas

.. and finally

Mid Antrim Vineyard

Trustees' Report

As trustee we wish to express our thanks to God for His leading and wisdom and express sincere thanks to all who have continued to support the development of Mid Antrim Vineyard as a church.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Roberta Stewart (resigned 4 September 2022)
	Mr Hugh Henry Reid
	Mr Thomas Stewart (resigned 4 September 2022)
	Alyson Sarah Reid
	Luke Hyung-Jin Kwon (appointed 4 September 2022)
	Claire Janette Kwon (appointed 4 September 2022)

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also the directors of Mid Antrim Vineyard for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Mid Antrim Vineyard

Trustees' Report

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.

The annual report was approved by the trustees of the charity on 20 April 2023 and signed on its behalf by:



Alyson Sarah Reid
Trustee

Mid Antrim Vineyard

Independent Examiner's Report to the trustees of Mid Antrim Vineyard ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2022.

Respective responsibilities of trustees and examiner

As the charity's trustees of Mid Antrim Vineyard (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Having satisfied myself that the accounts of Mid Antrim Vineyard are not required to be audited under section 65 of Charities Act (Northern) Ireland 2008 and that an independent examination is needed. It is my responsibility to:-

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

Basis of Independent Examiners' 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

An examination included a 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 the trustees concerning any such matters.. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. That accounting records were not kept in respect of Mid Antrim Vineyard as required by section 63 of the Charities Act; or
2. That the accounts do not accord with those records; or
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 matter (1) to (4) listed above and in connections 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

20 April 2023

Mid Antrim Vineyard

Statement of Financial Activities for the Year Ended 31 July 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	72,483	72,483
Total income		72,483	72,483
Expenditure on:			
Other expenditure	4	(62,867)	(62,867)
Total expenditure		(62,867)	(62,867)
Net income		9,616	9,616
Net movement in funds		9,616	9,616
Reconciliation of funds			
Total funds brought forward		32,115	32,115
Total funds carried forward	12	41,731	41,731
	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	43,486	43,486
Total income		43,486	43,486
Expenditure on:			
Other expenditure	4	(30,057)	(30,057)
Total expenditure		(30,057)	(30,057)
Net income		13,429	13,429
Net movement in funds		13,429	13,429
Reconciliation of funds			
Total funds brought forward		18,686	18,686
Total funds carried forward	12	32,115	32,115

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 12.

The notes on pages 9 to 14 form an integral part of these financial statements.

Mid Antrim Vineyard

(Registration number: NI662740)

Balance Sheet as at 31 July 2022

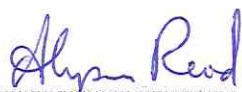
	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	27,990	21,268
Current assets			
Cash at bank and in hand	10	14,162	11,555
Creditors: Amounts falling due within one year	11	<u>(421)</u>	<u>(708)</u>
Net current assets		<u>13,741</u>	<u>10,847</u>
Net assets		<u>41,731</u>	<u>32,115</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>41,731</u>	<u>32,115</u>
Total funds	12	<u>41,731</u>	<u>32,115</u>

For the financial year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 20 April 2023 and signed on their behalf by:



Alyson Sarah Reid
Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

Mid Antrim Vineyard

Statement of Cash Flows for the Year Ended 31 July 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		9,616	13,429
Adjustments to cash flows from non-cash items			
Depreciation	4	<u>2,180</u>	<u>1,598</u>
		11,796	15,027
Working capital adjustments			
(Decrease)/increase in creditors	11	<u>(287)</u>	<u>407</u>
Net cash flows from operating activities		11,509	15,434
Cash flows from investing activities			
Purchase of tangible fixed assets	9	<u>(8,902)</u>	<u>(19,176)</u>
Net increase/(decrease) in cash and cash equivalents		2,607	(3,742)
Cash and cash equivalents at 1 August		<u>11,555</u>	<u>15,297</u>
Cash and cash equivalents at 31 July		<u><u>14,162</u></u>	<u><u>11,555</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 9 to 14 form an integral part of these financial statements.

Mid Antrim Vineyard

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

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

30 Station Road
Glarryford
Ballymena
BT44 9RA

These financial statements were authorised for issue by the trustees on 20 April 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Mid Antrim Vineyard

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

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.

Tangible fixed assets

Individual fixed assets costing £150.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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	20% straight line

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.

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.

Mid Antrim Vineyard

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

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	59,456	59,456
Gift aid reclaimed	13,027	13,027
	<u>72,483</u>	<u>72,483</u>
Total for 2022	72,483	72,483
Total for 2021	43,486	43,486

4 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Independent examiner fees			
Examination of the financial statements		456	456
Marketing and publicity		130	130
Depreciation, amortisation and other similar costs		2,180	2,180
Other resources expended		60,101	60,101
		<u>62,867</u>	<u>62,867</u>
Total for 2022		62,867	62,867
Total for 2021		30,057	30,057

Mid Antrim Vineyard

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

5 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	2,180	1,598

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

7 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	456	408

8 Taxation

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

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 August 2021	12,492	10,640	23,132
Additions	8,117	785	8,902
At 31 July 2022	20,609	11,425	32,034
Depreciation			
At 1 August 2021	-	1,864	1,864
Charge for the year	-	2,180	2,180
At 31 July 2022	-	4,044	4,044
Net book value			
At 31 July 2022	20,609	7,381	27,990
At 31 July 2021	12,492	8,776	21,268

10 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	14,162	11,555

Mid Antrim Vineyard

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

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	1	-
Accruals	420	708
	421	708

12 Funds

	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
Unrestricted funds				
General	32,115	72,483	(62,867)	41,731
	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Balance at 31 July 2021 £
Unrestricted funds				
General	18,686	43,486	(30,057)	32,115

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 July 2022 £
Tangible fixed assets	15,498	15,498
Current assets	14,162	14,162
Current liabilities	(421)	(421)
Total net assets	29,239	29,239
	Unrestricted funds General £	Total funds at 31 July 2021 £
Tangible fixed assets	21,268	21,268
Current assets	11,555	11,555
Current liabilities	(708)	(708)
Total net assets	32,115	32,115

Mid Antrim Vineyard

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

14 Analysis of net funds

	At 1 August 2021 £	Financing cash flows £	At 31 July 2022 £
Cash at bank and in hand	<u>11,555</u>	<u>2,607</u>	<u>14,162</u>
Net debt	<u>11,555</u>	<u>2,607</u>	<u>14,162</u>
	At 1 August 2020 £	Financing cash flows £	At 31 July 2021 £
Cash at bank and in hand	<u>15,297</u>	<u>(3,742)</u>	<u>11,555</u>
Net debt	<u>15,297</u>	<u>(3,742)</u>	<u>11,555</u>

MID ANTRIM VINEYARD

Northern Ireland - Charity number 107625

Annual report

Mid Antrim Vineyard

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2022.

Objectives and activities

I am pleased to provide a trustee report for the period to 31st July 2022.

Whilst part of the year was still marked by the unpredictability of the variable presence of Covid-19 and the changing restrictions and requirements, it has also been one characterised by the dependability of the wonderful God we serve. We have emerged from these restrictions and have worked hard at establishing a new rhythm of church and community life.

As trustees we are grateful to God for His faithfulness that has allowed us to develop a team, and establish a regular in-person church Sunday gathering. We have continued to make our rental property feel like home. We are also thankful that we have been able to make minor changes to the building to make it more practical and we have opened up new spaces for hospitality and to facilitate small group and team meetings.

Church, Team and Ministry Development

Despite usual shifts and settling of new church plants, we are pleased to finish the year with approximately 100+ people regularly attending Mid Antrim Vineyard or regarding it as their church home.

Our youth and children's work has grown considerably and we have new children and young people attend regularly. We are grateful for an excellent team of volunteers who serve our children and young people brilliantly on a regular basis.

Rental Property

Since acquiring the building over a year ago, much work has been undertaken to make this space feel more practical and functional. We have developed a youth space in the mezzanine, opened up some space for people to gather after the service is over and have a basic functioning kitchen set up to use for light refreshments weekly.

We are grateful for groups of volunteers who regularly serve in this area and clean and maintain the building to a high standard.

Finances

We are grateful to God for the faithfulness of many of those who attend Mid Antrim Vineyard in terms of their financial giving to the work. This has enabled us to pay monthly rent, overheads, fees and since June 2021, to pay an amount monthly for pastoral services. In addition to this, we have had a good response to the Ukrainian War Appeal and have been able to facilitate giving towards it alongside supporting some short term projects launched by local charities such as Women's Aid.

Marriage Ceremonies

We continue to have a licence for Opposite Sex Marriage at Mid Antrim Vineyard. The registered officiant is Pastor Alyson Reid.

Sponsorship Licence

We have a Tier 2 Sponsorship Licence, but have not activated or used it in the employment or facilitation of any overseas workers visas

.. and finally

Mid Antrim Vineyard

Trustees' Report

As trustee we wish to express our thanks to God for His leading and wisdom and express sincere thanks to all who have continued to support the development of Mid Antrim Vineyard as a church.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Mrs Roberta Stewart (resigned 4 September 2022)
- Mr Hugh Henry Reid
- Mr Thomas Stewart (resigned 4 September 2022)
- Alyson Sarah Reid
- Luke Hyung-Jin Kwon (appointed 4 September 2022)
- Claire Janette Kwon (appointed 4 September 2022)

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also the directors of Mid Antrim Vineyard for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Mid Antrim Vineyard

Trustees' Report

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.

The annual report was approved by the trustees of the charity on 20 April 2023 and signed on its behalf by:



Alyson Sarah Reid
Trustee

MID ANTRIM VINEYARD

Northern Ireland - Charity number 107625

Annual return

Mid Antrim Vineyard

Independent Examiner's Report to the trustees of Mid Antrim Vineyard ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2022.

Respective responsibilities of trustees and examiner

As the charity's trustees of Mid Antrim Vineyard (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Having satisfied myself that the accounts of Mid Antrim Vineyard are not required to be audited under section 65 of Charities Act (Northern) Ireland 2008 and that an independent examination is needed. It is my responsibility to:-

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

Basis of Independent Examiners' 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

An examination included a 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 the trustees concerning any such matters.. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. That accounting records were not kept in respect of Mid Antrim Vineyard as required by section 63 of the Charities Act; or
2. That the accounts do not accord with those records; or
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 matter (1) to (4) listed above and in connections 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

20 April 2023