

Foyle Vineyard Church

Northern Ireland · Charity number 107753

Details

Status	Received
Company number	645172
Registered	2020-07-20
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	17 Limavady Road Londonderry Bt47 6ju BT47 6JU
Phone	07828518476
Email	hello@foylevineyard.co.uk
Website	https://www.foylevineyard.co.uk/

Activities

Purposes: The charity's objects ("the Objects") are for the public benefit and are restricted to the following: (a) to advance the Christian faith in accordance with the Statement of Beliefs in the Schedule to the Articles hereto attached including but not by way of limitation through the planting of other Vineyard churches in such ways and in such parts of Derry~Londonderry, the United Kingdom or the world as the Trustees from time to time may think fit; (b) to further Christian education in such parts of Derry~Londonderry, the United Kingdom and the world as the Trustees may from time to time think fit; (c) to relieve sickness, financial hardship and poverty and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling, training in life skills and support in such parts of Derry~Londonderry, the United Kingdom or the world as the Trustees from time to time may think fit; (d) to further or benefit the residents of Derry~Londonderry and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education, foster cross community partnerships and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

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

How the charity works: Relief of poverty, Religious activities, Welfare/benevolent

Who the charity helps: Asylum seekers/refugees, Ethnic minorities, General public, Parents, Preschool (0-5 year olds), Specific areas of deprivation, Voluntary and community sector, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£59,722	£55,002	£0	3

Trustees

Name	Role	Appointed
Mr Alan Corry Fin		
Mr Benjamin David Ewan		
Mr Craig Johnston		
Mr Shane Charles Birney		
Mrs Patricia Carlisle		

Foyle Vineyard Church

Northern Ireland - Charity number 107753

Accounts

Company Registration Number: NI645172
Charity Number: 107753

Foyle Vineyard Church

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 August 2024

McCleary & Company Ltd
Chartered Accountants and Registered Auditors
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Foyle Vineyard Church
(A company limited by guarantee, not having a share capital)
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Foyle Vineyard Church

(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees

Alan Roye Carson
Benjamin David Ewan
Shane Charles Birney
Alan Corry Finn
Desmond Craig Johnston

Charity Number in Northern Ireland

107753

Company Registration Number

NI645172

Registered Office

1st Floor 63-65 Rosemount Avenue
Derry
Londonderry
BT48 0HL
Northern Ireland

Independent Examiner

McCleary & Company Ltd
Chartered Accountants and Registered Auditors
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Foyle Vineyard Church

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 August 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 August 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Foyle Vineyard Church present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

Our vision is to bring Jesus and His Way to those around us, in the places we live work and play – restoring hope to our city and region by loving those on the fringes, mending the broken heart and empowering people to live with possibility and purpose.

We are committed to serving our city and region, demonstrating the love of God in tangible ways as a people of generosity and compassion.

Objectives

- To advance the Christian faith.
- To provide Christian teaching and education including the promotion of healthy relationships, mental health and well-being, and practical life skills.
- To provide pastoral care for members across a range of issues that affect wider society, supporting individuals and groups to flourish.
- To support the renewal of our communities by provide opportunities for our members to participate in projects that bring hope and life.

Strategy

Throughout this period, we've been able to work within our objectives by providing a range of activities, programmes, and support, including for example, the following:

Community events and programmes

- We continue to run our 'Bloom' project which aims to support young families throughout the time of pregnancy and early years. This includes termly pop-up clothing and equipment banks and follow up support through our partnerships with community organisations in the Foyleside area.
- We've run a number of community engagement events to connect with local residents and provide spaces for social cohesion and positive relationship building, for example, a community fireworks party (31/10/23), a community carol service (17/12/23), a thanksgiving party (23/11/23), work in schools (15/05/24), men's pizza and prayer event (18/05/24), Refugee week breakfast (20/06/24), Allotment 'renew' day (10/08/24).
- Friendship Café - throughout Monday nights we've facilitated a friendship café for many newcomers to NI, especially Asylum Seekers. We've also delivered international events, such as cultural nights, Christmas Day international meal, English conversational classes, and social activities. This project has engaged with over 30 different nationalities.

Foyle Vineyard Church

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 August 2024

Discipling, mission & formation

- As well as week Sunday Worship Service open to all backgrounds and ages, we have facilitated over 10 different small groups discipling and missional environments called 'hubs' across Derry & Donegal. These spaces are places to grow in faith, equipping and teaching environments for discipling in the Christian Faith.
- We've held several outreach initiatives to engage those curious about faith including, for example, several baptisms on the beach, Easter and Dawn service celebrations, Good Friday reflection, healing ministry appointments, Donegal Spiritual Retreat, Prayer walks across the city, creative art workshop with prayer, and sung worship events.
- We've been able to host several newcomers' connection events for those connecting with Foyle Vineyard Church for the first time to help them find out more and get better connected.
- We run weekly kids' programmes during our Sunday services for children 6 months to 11 years and a bi-weekly youth group for young people aged 11-18.

Structure, Governance and Management

Structure

Foyle Vineyard Church is a company limited by guarantee. It is governed by its Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. Foyle Vineyard Church is also a Registered Charity NIC107753 with the Charity Commission NI.

Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of £31,022 (2023 - £25,970) and liabilities of £1,314 (2023 - £982). The net assets of the charity have increased by £4,720.

Reserves Position and Policy

The company's policy is to achieve a level of free reserves which matches the needs of the company both at the current time and in the foreseeable future. Free reserves are those unrestricted reserves which are available for general use.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Alan Roye Carson
Benjamin David Ewan
Shane Charles Birney
Alan Corry Finn
Desmond Craig Johnston

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Foyle Vineyard Church subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Public Benefit

In setting our objectives and planning our activities for the year, the directors/ trustees have given careful consideration to the Charity Commission for Northern Ireland's statutory guidance on public benefit to ensure that the activities have helped achieve the charity purpose and provide a benefit to the beneficiaries.

Foyle Vineyard Church

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 August 2024

Approved by the Board of Trustees on 10 March 2025 and signed on its behalf by:



Benjamin David Ewan
Director

Foyle Vineyard Church

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2024

The trustees, who are also directors of Foyle Vineyard Church for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". 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 charity and of the net income or expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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

Approved by the Board of Trustees on 10 March 2025 and signed on its behalf by:



Benjamin David Ewan
Director

Foyle Vineyard Church

(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF FOYLE VINEYARD CHURCH

I have examined the financial statements of the charity for the financial year ended 31 August 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

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

Basis of independent examiner's report

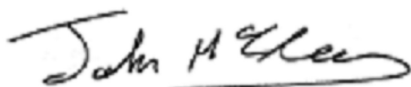
I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



John McCleary FCA

MCCLEARY & COMPANY LTD

Chartered Accountants and Registered Auditors

Garvey Studios

14 Longstone Street

Lisburn

Co. Antrim

BT28 1TP

Date: 10 March 2025

Foyle Vineyard Church

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 August 2024

		Unrestricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income	Notes					
Donations and legacies	3.1	59,722	59,722	59,736	14,144	73,880
Expenditure						
Charitable activities	4.1	55,002	55,002	54,567	14,389	68,956
Net income/(expenditure)		4,720	4,720	5,169	(245)	4,924
Transfers between funds		-	-	(245)	245	-
Net movement in funds for the financial year		4,720	4,720	4,924	-	4,924
Reconciliation of funds:						
Total funds beginning of the year	11	24,988	24,988	20,064	-	20,064
Total funds at the end of the year		29,708	29,708	24,988	-	24,988

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Foyle Vineyard Church

(A company limited by guarantee, not having a share capital)

Company Number: NI645172

BALANCE SHEET

as at 31 August 2024

	Notes	2024 £	2023 £
Current Assets			
Debtors	7	9,306	3,129
Cash at bank and in hand		21,716	22,841
		<u>31,022</u>	<u>25,970</u>
Creditors: Amounts falling due within one year	8	<u>(1,314)</u>	<u>(982)</u>
Net Current Assets		<u>29,708</u>	<u>24,988</u>
Total Assets less Current Liabilities		<u>29,708</u>	<u>24,988</u>
Funds			
General fund (unrestricted)		29,708	24,988
Total funds	11	<u>29,708</u>	<u>24,988</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

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

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

Approved by the Board of Trustees and authorised for issue on 10 March 2025 and signed on its behalf by



Benjamin David Ewan
Director

Foyle Vineyard Church

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

1. GENERAL INFORMATION

Foyle Vineyard Church is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 1st Floor 63-65 Rosemount Avenue, Derry, Londonderry, BT48 0HL, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 August 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Cash flow statement

The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Foyle Vineyard Church

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate

3.	INCOME				
3.1	DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	
			£	£	
					2024
					2023
					£
					£
	Offerings		45,912	-	45,912
	Gift aid		11,228	-	11,228
	Grants		-	-	-
	Occasional / Euro		1,614	-	1,614
	Vineyard Hope		968	-	968
			59,722	-	59,722
					73,880
4.	EXPENDITURE				
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	
		£	£	£	
					2024
					2023
					£
					£
	Expenditure on charitable activities	36,015	-	18,987	55,002
					68,956
4.2	SUPPORT COSTS			Charitable Activities	
				£	
					2024
					2023
					£
					£
	Bank charges			120	120
	Operational fees			4,694	4,140
	Rent			14,173	12,542
				18,987	18,987
					16,802
5.	ANALYSIS OF SUPPORT COSTS				
		Basis of Apportionment			
					2024
					2023
					£
					£
	Bank charges	Full		120	120
	Operational fees	Full		4,694	4,140
	Rent	Full		14,173	12,542
				18,987	16,802

Foyle Vineyard Church

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

6. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2024 Number	2023 Number
Pastoral and Administration	<u>3</u>	<u>2</u>
The staff costs comprise:	2024	2023
	£	£
Wages and salaries	24,658	27,716
Pension costs	574	543
	<u>25,232</u>	<u>28,259</u>

No employees received emoluments in excess of £60,000.

7. DEBTORS

	2024 £	2023 £
Other debtors	7,107	-
Prepayments and accrued income	2,199	3,129
	<u>9,306</u>	<u>3,129</u>

8. CREDITORS

Amounts falling due within one year

	2024 £	2023 £
Other creditors	114	82
Accruals and deferred income	1,200	900
	<u>1,314</u>	<u>982</u>

9. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £574 (2023 - £543).

10. RESERVES

	2024 £	2023 £
At the beginning of the year	24,988	20,064
Surplus for the financial year	4,720	4,924
	<u>29,708</u>	<u>24,988</u>

Foyle Vineyard Church

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

11. FUNDS

11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 September 2022	20,064	20,064
Movement during the financial year	4,924	4,924
At 31 August 2023	24,988	24,988
Movement during the financial year	4,720	4,720
At 31 August 2024	29,708	29,708

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 August 2024 £
Unrestricted funds					
Unrestricted General	24,988	59,722	55,002	-	29,708
Total funds	24,988	59,722	55,002	-	29,708

11.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Current liabilities £	Total £
Unrestricted general funds	31,022	(1,314)	29,708
	31,022	(1,314)	29,708

12. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

13. TRUSTEES' REMUNERATION

	2024 £	2023 £
Remuneration including pension contributions	18,294	18,148

There were no expenses paid to Trustees during the year ended 31 August 2024 nor for the year ended 31 August 2023.

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

FOYLE VINEYARD CHURCH

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2024

Foyle Vineyard Church

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 August 2024

	2024 £	2023 £
Income		
Donations	45,912	44,693
Gift aid	11,228	10,759
Unrestricted grants	-	14,144
Occasional / Euros	1,614	2,667
Vineyard Hope	968	1,617
	<u>59,722</u>	<u>73,880</u>
Expenses		
Wages and salaries	24,658	27,716
Trustees' defined contribution pension costs	574	543
Outreach	875	1,245
Ministries	784	878
Giving & missions	3,240	2,721
Premises expenses	2,884	2,417
Rent payable	14,173	12,542
Sunday mornings	2,389	2,821
Outside speakers	100	-
Church planting	59	-
Kids & youth	142	229
Vineyard Hope	310	13,584
Bank charges	120	120
Other resources expended	4,694	4,140
	<u>55,002</u>	<u>68,956</u>
Net surplus	<u>4,720</u>	<u>4,924</u>

Foyle Vineyard Church

Northern Ireland - Charity number 107753

Accounts

REGISTERED COMPANY NUMBER: NI645172 (Northern Ireland)

**Report of the Trustees and
Financial Statements
for the Year Ended 31 August 2023
for
Foyle Vineyard Church
(A Company Limited by Guarantee)**

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Foyle Vineyard Church

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Foyle Vineyard Church

Report of the Trustees for the Year Ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

Our vision is to bring Jesus and His Way to those around us, in the places we live work and play - restoring hope to our city and region by loving those on the fringes, mending the broken heart and empowering people to live with possibility and purpose.

We are committed to serving our city and region, demonstrating the love of God in tangible ways as a people of generosity and compassion.

Objectives:

- To advance the Christian faith.
- To provide Christian teaching and education including the promotion of healthy relationships, mental health and well-being, and practical life skills
- To provide pastoral care for members across a range of issues that affect wider society, supporting individuals and groups to flourish.
- To support the renewal of our communities by providing opportunities for our members to participate in projects that bring hope and life.

Activities

Throughout this period, we've been able to work within our objectives by providing a range of activities, programmes, and support, including for example, the following:

- As part of our engagement with the community we've been able to deliver a number of programs and events including, for example, tea and tots for young families, English classes for those new to NI, creative arts workshops, drumming classes, beginner's guitar lessons, men's group, Baby pop-up bank, delivery of pampering event for young mums, and a 'cake & craic' initiative to build social cohesion across different groups.
- Friendship Café - throughout Monday nights we've facilitated a friendship café for many newcomers to NI, especially Asylum Seekers. We've also delivered international events, such as cultural nights, Christmas Day international meal, English conversational classes, and social activities. This project has engaged with over 30 different nationalities.

Discipling, mission & formation

- As well as weekly Sunday Worship Service open to all backgrounds and ages, we have facilitated over 10 different small group discipling and missional environments called 'hubs' across Derry & Donegal. These spaces are places to grow in faith, equipping and teaching environments for discipling in the Christian Faith
- We've held several outreach initiatives to engage those curious about faith including, for example, several baptisms on the beach, Ash Wednesday Event 'Beauty for Ashes' and 'Good Friday Contemplative Event.
- We've been able to host several newcomers' connection events for those connecting with Foyle Vineyard Church for the first time to help them find out more and get better connected.
- We run weekly kids' programmes during our Sunday services and a bi-weekly youth group for young people aged 11-18.

Foyle Vineyard Church
Report of the Trustees
for the Year Ended 31 August 2023

OBJECTIVES AND ACTIVITIES

Public benefit

In setting our objectives and planning our activities for the year, the directors/ trustees have given careful consideration to the Charity Commission for Northern Ireland's statutory guidance on public benefit to ensure that the activities have helped achieve the charity purpose and provide a benefit to the beneficiaries.

FINANCIAL REVIEW

Financial review

Detailed Statement of Financial Activities for the Period 1 September 2022 to 31 August 2023, which shows the results of the company is set out on page 5 of the accounts. The reported surplus for the period is £4,924. The trustees continually review all funding opportunities to maximize the incoming resources for the organisation.

Reserves policy

The company's policy is to achieve a level of free reserves which matches the needs of the company both at the current time and the foreseeable future. Free reserves are those unrestricted reserves which are available for general use.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Management

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.

Foyle Vineyard Church is a company limited by guarantee. It is governed by its Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. Foyle Vineyard Church is also a Registered Charity NIC107753 with the Charity Commission NI.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI645172 (Northern Ireland)

Registered Charity number

107753

Registered office

1st Floor 63-65 Rosemount Avenue
Derry
Co. Londonderry
BT48 0HL

Trustees

Mr Alan Roye Carson Associate Pastor
Mr Shane Charles Birney Architect
Mr Benjamin David Ewan Pastor
Mr Alan Corry Finn
Mr Desmond Craig Johnston

Foyle Vineyard Church
Report of the Trustees
for the Year Ended 31 August 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Approved by order of the board of trustees on 9 April 2024 and signed on its behalf by:



Mr Benjamin David Ewan - Trustee

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

I report on the accounts of the company for the year ended 31 August 2023, which are set out on pages five to twelve.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The 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 you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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

John McCleary FCA

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

9 April 2024

Foyle Vineyard Church

**Statement of Financial Activities
for the Year Ended 31 August 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.8.23 Total funds £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		59,736	14,144	73,880	55,070
EXPENDITURE ON					
Charitable activities					
Direct costs		39,265	12,889	52,154	37,850
Support costs		15,302	1,500	16,802	16,777
Total		<u>54,567</u>	<u>14,389</u>	<u>68,956</u>	<u>54,627</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	8	5,169 <u>(245)</u>	(245) <u>245</u>	4,924 <u>-</u>	443 <u>-</u>
Net movement in funds		4,924	-	4,924	443
RECONCILIATION OF FUNDS					
Total funds brought forward		20,064	-	20,064	19,621
TOTAL FUNDS CARRIED FORWARD		<u><u>24,988</u></u>	<u><u>-</u></u>	<u><u>24,988</u></u>	<u><u>20,064</u></u>

The notes form part of these financial statements

Foyle Vineyard Church

**Balance Sheet
31 August 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.8.23 Total funds £	31.8.22 Total funds £
CURRENT ASSETS					
Debtors	6	3,129	-	3,129	-
Cash at bank		22,841	-	22,841	20,064
		<u>25,970</u>	<u>-</u>	<u>25,970</u>	<u>20,064</u>
CREDITORS					
Amounts falling due within one year	7	(982)	-	(982)	-
		<u>24,988</u>	<u>-</u>	<u>24,988</u>	<u>20,064</u>
NET CURRENT ASSETS					
		<u>24,988</u>	<u>-</u>	<u>24,988</u>	<u>20,064</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>24,988</u>	<u>-</u>	<u>24,988</u>	<u>20,064</u>
NET ASSETS					
		<u>24,988</u>	<u>-</u>	<u>24,988</u>	<u>20,064</u>
FUNDS					
Unrestricted funds	8			<u>24,988</u>	<u>20,064</u>
TOTAL FUNDS					
				<u>24,988</u>	<u>20,064</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Foyle Vineyard Church

Balance Sheet - continued
31 August 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9 April 2024 and were signed on its behalf by:



Mr Benjamin David Ewan - Trustee



Mr Alan Roye Carson - Trustee

Foyle Vineyard Church

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Foyle Vineyard Church

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.23	31.8.22
	£	£
Other operating leases	12,542	12,992
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

	31.8.23	31.8.22
	£	£
Trustees' salaries	17,605	16,500
Trustees' pensions paid	543	590
	<u> </u>	<u> </u>
	<u>18,148</u>	<u>17,090</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.23	31.8.22
Pastoral and Administration	2	2
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>55,070</u>
 EXPENDITURE ON	
Charitable activities	
Direct costs	37,850
Support costs	16,777
	<u> </u>
Total	<u>54,627</u>
 NET INCOME	 443

Foyle Vineyard Church

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward 19,621

**TOTAL FUNDS CARRIED
FORWARD**

20,064

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Prepayments and accrued income	3,129	-
	<u>3,129</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Other creditors	82	-
Accrued expenses	900	-
	<u>982</u>	<u>-</u>

8. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	Transfers between funds	At 31.8.23
	£	£	£	£
Unrestricted funds				
General fund	20,064	5,169	(245)	24,988
Restricted funds				
FSHP	-	(245)	245	-
	<u>20,064</u>	<u>4,924</u>	<u>-</u>	<u>24,988</u>

Foyle Vineyard Church

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,736	(54,567)	5,169
Restricted funds			
FSHP	14,144	(14,389)	(245)
TOTAL FUNDS	<u>73,880</u>	<u>(68,956)</u>	<u>4,924</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	19,621	443	20,064
TOTAL FUNDS	<u>19,621</u>	<u>443</u>	<u>20,064</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,070	(54,627)	443
TOTAL FUNDS	<u>55,070</u>	<u>(54,627)</u>	<u>443</u>

Foyle Vineyard Church

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	19,621	5,612	(245)	24,988
Restricted funds				
FSHP	-	(245)	245	-
TOTAL FUNDS	<u>19,621</u>	<u>5,367</u>	<u>-</u>	<u>24,988</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,806	(109,194)	5,612
Restricted funds			
FSHP	14,144	(14,389)	(245)
TOTAL FUNDS	<u>128,950</u>	<u>(123,583)</u>	<u>5,367</u>

9. RELATED PARTY DISCLOSURES

Mr Benjamin David Ewan is a trustee and paid employee of the Charity as disclosed on page 9 of the accounts.

Foyle Vineyard Church

Detailed Statement of Financial Activities for the Year Ended 31 August 2023

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings	44,693	39,769
Gift aid	10,759	10,592
Grants	14,144	-
Occasional / Euros	2,667	2,724
Vineyard Hope	1,617	1,665
Events	-	320
	73,880	55,070
Total incoming resources	73,880	55,070
 EXPENDITURE		
Charitable activities		
Trustees' salaries	17,605	16,500
Trustees' pensions paid	543	590
Wages	10,111	8,100
Outreach	1,245	600
Vineyard Hope	13,584	1,916
Ministries	878	789
Giving & missions	2,721	2,813
Sunday mornings	2,821	1,304
Premises expenses	2,417	4,408
Church planting	-	200
Hubs	-	224
Kids and youth	229	326
Travel	-	80
	52,154	37,850
 Support costs		
Finance		
Bank charges	120	128
 Other		
Rent	12,542	12,992
Operational fees	4,140	3,657
	16,682	16,649

This page does not form part of the statutory financial statements

Foyle Vineyard Church

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2023**

	31.8.23 £	31.8.22 £
Total resources expended	68,956	54,627
Net income	<u>4,924</u>	<u>443</u>

This page does not form part of the statutory financial statements

Foyle Vineyard Church

Northern Ireland - Charity number 107753

Annual report

Foyle Vineyard Church
Report of the Trustees
for the Year Ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

Our vision is to bring Jesus and His Way to those around us, in the places we live work and play - restoring hope to our city and region by loving those on the fringes, mending the broken heart and empowering people to live with possibility and purpose.

We are committed to serving our city and region, demonstrating the love of God in tangible ways as a people of generosity and compassion.

Objectives:

- To advance the Christian faith.
- To provide Christian teaching and education including the promotion of healthy relationships, mental health and well-being, and practical life skills
- To provide pastoral care for members across a range of issues that affect wider society, supporting individuals and groups to flourish.
- To support the renewal of our communities by providing opportunities for our members to participate in projects that bring hope and life.

Activities

Throughout this period, we've been able to work within our objectives by providing a range of activities, programmes, and support, including for example, the following:

- As part of our engagement with the community we've been able to deliver a number of programs and events including, for example, tea and tots for young families, English classes for those new to NI, creative arts workshops, drumming classes, beginner's guitar lessons, men's group, Baby pop-up bank, delivery of pampering event for young mums, and a 'cake & craic' initiative to build social cohesion across different groups.
- Friendship Café - throughout Monday nights we've facilitated a friendship café for many newcomers to NI, especially Asylum Seekers. We've also delivered international events, such as cultural nights, Christmas Day international meal, English conversational classes, and social activities. This project has engaged with over 30 different nationalities.

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- We've held several outreach initiatives to engage those curious about faith including, for example, several baptisms on the beach, Ash Wednesday Event 'Beauty for Ashes' and 'Good Friday Contemplative Event.
- We've been able to host several newcomers' connection events for those connecting with Foyle Vineyard Church for the first time to help them find out more and get better connected.
- We run weekly kids' programmes during our Sunday services and a bi-weekly youth group for young people aged 11-18.

Foyle Vineyard Church
Report of the Trustees
for the Year Ended 31 August 2023

OBJECTIVES AND ACTIVITIES

Public benefit

In setting our objectives and planning our activities for the year, the directors/ trustees have given careful consideration to the Charity Commission for Northern Ireland's statutory guidance on public benefit to ensure that the activities have helped achieve the charity purpose and provide a benefit to the beneficiaries.

FINANCIAL REVIEW

Financial review

Detailed Statement of Financial Activities for the Period 1 September 2022 to 31 August 2023, which shows the results of the company is set out on page 5 of the accounts. The reported surplus for the period is £4,924. The trustees continually review all funding opportunities to maximize the incoming resources for the organisation.

Reserves policy

The company's policy is to achieve a level of free reserves which matches the needs of the company both at the current time and the foreseeable future. Free reserves are those unrestricted reserves which are available for general use.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Management

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Foyle Vineyard Church is a company limited by guarantee. It is governed by its Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. Foyle Vineyard Church is also a Registered Charity NIC107753 with the Charity Commission NI.

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Registered Company number

NI645172 (Northern Ireland)

Registered Charity number

107753

Registered office

1st Floor 63-65 Rosemount Avenue
Derry
Co. Londonderry
BT48 0HL

Trustees

Mr Alan Roye Carson Associate Pastor
Mr Shane Charles Birney Architect
Mr Benjamin David Ewan Pastor
Mr Alan Corry Finn
Mr Desmond Craig Johnston

Foyle Vineyard Church
Report of the Trustees
for the Year Ended 31 August 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Approved by order of the board of trustees on 9 April 2024 and signed on its behalf by:

A handwritten signature in black ink that reads "Benjamin Ewan". The signature is written in a cursive style with a large initial 'B'.

Mr Benjamin David Ewan - Trustee

Foyle Vineyard Church

Northern Ireland - Charity number 107753

Annual return

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

I report on the accounts of the company for the year ended 31 August 2023, which are set out on pages five to twelve.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The 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 you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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

John McCleary FCA

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

9 April 2024

Foyle Vineyard Church

Northern Ireland - Charity number 107753

Accounts

REGISTERED COMPANY NUMBER: NI645172 (Northern Ireland)

**Report of the Trustees and
Financial Statements
for the Year Ended 31 August 2022
for
Foyle Vineyard Church
(A Company Limited by Guarantee)**

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Foyle Vineyard Church

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Detailed Statement of Financial Activities	13 to 14

Foyle Vineyard Church
Report of the Trustees
for the Year Ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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- To provide Christian teaching and education including the promotion of healthy relationships, mental health and well-being, and practical life skills
- To provide pastoral care for members across a range of issues that affect wider society, supporting individuals and groups to flourish.
To support the renewal of our communities by providing opportunities for our members to participate
- in projects that bring hope and life.

Activities

Throughout this period, we've been able to work within our objectives by providing a range of activities, programmes, and support, including for example, the following:

- Sunday morning services with kid's programme, corporate worship, and teaching
- Church at Home - we've continued to record and make services available online
- Bi-weekly small groups (hubs) supporting discipleship in various locations
- Bi-weekly training for leaders and volunteers (Equip)
- Interactive discipleship programme for women (Woman of Worth)
- Youth Group for 11-18 years
- 6-weekly participation in community partnership meetings
- Quarterly Community Events - Scarlet Yarn Fair, Bloom Tots and Tea Initiative
- Special services at Easter, Mother's and Father's Day, Pentecost Sunday, Ash Wednesday, Christmas Candle and Carols, Christmas Families Party, Big Carol Sing
- Community Service Projects - including love Donegal days, Factory Reset Initiative
- Compassion projects including **Food giveaway**, **Em-power** project providing emergency electric to those in need, Hope Boxes - providing emergency supplies to local partners include Foyle Women's Aid, **Bloom** - an initiative for young families to provide practical and emotional support for families with new-borns
- One to one prayer, pastoral support, prayer support through prayer zoom
- Places for connection and belonging - book club, Friday night coffee, come dine with me initiative
- Termly activities for kids and families
- Termly newcomers' lunch

Foyle Vineyard Church
Report of the Trustees
for the Year Ended 31 August 2022

OBJECTIVES AND ACTIVITIES

Public benefit

In setting our objectives and planning our activities for the year, the directors/ trustees have given careful consideration to the Charity Commission for Northern Ireland's statutory guidance on public benefit to ensure that the activities have helped achieve the charity purpose and provide a benefit to the beneficiaries.

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI645172 (Northern Ireland)

Registered Charity number

107753

Registered office

1st Floor 63-65 Rosemount Avenue
Derry
Co. Londonderry
BT48 0HL

Trustees

Mr Alan Roye Carson Associate Pastor
Mr Shane Charles Birney Architect
Mr Benjamin David Ewan Pastor
Mr Alan Corry Finn (appointed 23.5.22)
Mr Desmond Craig Johnston (appointed 23.5.22)

Foyle Vineyard Church
Report of the Trustees
for the Year Ended 31 August 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

John McCleary FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Approved by order of the board of trustees on 2 March 2023 and signed on its behalf by:



Mr Benjamin David Ewan - Trustee

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

I report on the accounts of the company for the year ended 31 August 2022, which are set out on pages five to twelve.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The 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 you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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

John McCleary FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

2 March 2023

Foyle Vineyard Church

**Statement of Financial Activities
for the Year Ended 31 August 2022**

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		55,070	45,086
		<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
Direct costs		37,850	32,718
Support costs		16,777	16,858
		<hr/>	<hr/>
Total		54,627	49,576
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		443	(4,490)
 RECONCILIATION OF FUNDS			
Total funds brought forward		19,621	24,111
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		20,064	19,621
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

Foyle Vineyard Church

Balance Sheet 31 August 2022

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
CURRENT ASSETS			
Cash at bank		20,064	19,621
		<hr/>	<hr/>
NET CURRENT ASSETS		20,064	19,621
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		20,064	19,621
		<hr/>	<hr/>
NET ASSETS		20,064	19,621
		<hr/>	<hr/>
FUNDS	6		
Unrestricted funds		20,064	19,621
		<hr/>	<hr/>
TOTAL FUNDS		20,064	19,621
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Foyle Vineyard Church

Balance Sheet - continued
31 August 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 2 March 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'B D Ewan', written over a diagonal line.

Mr Benjamin David Ewan - Trustee

A handwritten signature in black ink, appearing to be 'Alan Carson'.

Mr Alan Roye Carson - Trustee

Foyle Vineyard Church

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Foyle Vineyard Church

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.22	31.8.21
	£	£
Other operating leases	12,992	14,173
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

	31.8.22	31.8.21
	£	£
Trustees' salaries	16,500	16,500
Trustees' pensions paid	590	513
	<u> </u>	<u> </u>
	<u>17,090</u>	<u>17,013</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.22	31.8.21
Pastoral and Administration	2	2
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestrictede fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>45,086</u>
EXPENDITURE ON	
Charitable activities	
Direct costs	32,718
Support costs	<u>16,858</u>
Total	<u>49,576</u>
NET INCOME/(EXPENDITURE)	(4,490)

Foyle Vineyard Church

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	24,111
<hr/>	
TOTAL FUNDS CARRIED FORWARD	<u>19,621</u>

6. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	19,621	443	20,064
<hr/>		<hr/>	<hr/>
TOTAL FUNDS	<u>19,621</u>	<u>443</u>	<u>20,064</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,070	(54,627)	443
<hr/>		<hr/>	<hr/>
TOTAL FUNDS	<u>55,070</u>	<u>(54,627)</u>	<u>443</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	24,111	(4,490)	19,621
<hr/>		<hr/>	<hr/>
TOTAL FUNDS	<u>24,111</u>	<u>(4,490)</u>	<u>19,621</u>

Foyle Vineyard Church

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,086	(49,576)	(4,490)
	-----	-----	-----
TOTAL FUNDS	<u>45,086</u>	<u>(49,576)</u>	<u>(4,490)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	24,111	(4,047)	20,064
	-----	-----	-----
TOTAL FUNDS	<u>24,111</u>	<u>(4,047)</u>	<u>20,064</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,156	(104,203)	(4,047)
	-----	-----	-----
TOTAL FUNDS	<u>100,156</u>	<u>(104,203)</u>	<u>(4,047)</u>

Foyle Vineyard Church

Notes to the Financial Statements - continued for the Year Ended 31 August 2022

7. RELATED PARTY DISCLOSURES

Mr Benjamin David Ewan is a trustee and paid employee of the Charity as disclosed on page 8 of the accounts.

Foyle Vineyard Church

Detailed Statement of Financial Activities for the Year Ended 31 August 2022

	31.8.22	31.8.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings	39,769	29,604
Gift aid	10,592	6,521
Occasional / Euros	2,724	5,874
Vineyard Hope	1,665	2,719
Venue	-	368
Events	320	-
	55,070	45,086
Total incoming resources	55,070	45,086
 EXPENDITURE		
Charitable activities		
Trustees' salaries	16,500	16,500
Trustees' pensions paid	590	513
Wages	8,100	7,756
Outreach	600	104
Vineyard Hope	1,916	1,994
Ministries	789	200
Discipleship	-	595
Giving & missions	2,813	2,470
Sunday mornings	1,304	603
Premises expenses	4,408	1,807
Church planting	200	-
Hubs	224	-
Kids and youth	326	-
Travel	80	-
	37,850	32,542
 Support costs		
Finance		
Bank charges	128	94
 Other		
Rent	12,992	14,173
Operational fees	3,657	2,767
	16,649	16,940

This page does not form part of the statutory financial statements

Foyle Vineyard Church

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2022**

	31.8.22 £	31.8.21 £
Total resources expended	<u>54,627</u>	<u>49,576</u>
Net income/(expenditure)	<u>443</u>	<u>(4,490)</u>

This page does not form part of the statutory financial statements

Foyle Vineyard Church

Northern Ireland - Charity number 107753

Annual report

DIRECTORS ANNUAL REPORT
for the period ended 31 August 2022

Directors

The directors at the date of this report and those who served during the financial year together are listed below:

Benjamin Ewan (appointed 10th April 2017)

Shane Birney (appointed 10th April 2017)

Alan Carson (appointed 10th April 2017)

Craig Johnston (appointed 23 May 2022)

Alan Corry-Finn (appointed 23 May 2022)

Objectives and Activities

Our vision is to bring Jesus and His Way to those around us, in the places we live work and play – restoring hope to our city and region by loving those on the fringes, mending the broken heart and empowering people to live with possibility and purpose.

We are committed to serving our city and region, demonstrating the love of God in tangible ways as a people of generosity and compassion.

Objectives:

- To advance the Christian faith
- To provide Christian teaching and education including the promotion of healthy relationships, mental health and well-being, and practical life skills.
- To provide pastoral care for members across a range of issues that affect wider society, supporting individuals and groups to flourish
- To support the renewal of our communities by provide opportunities for our members to participate in projects that bring hope and life

Activities:

Throughout this period, we've been able to work within our objectives by providing a range of activities, programmes, and support, including for example, the following:

- Sunday morning services with kid's programme, corporate worship, and teaching
- Church at Home – we've continued to record and make services available online
- Bi-weekly small groups (hubs) supporting discipleship in various locations

- Bi-weekly training for leaders and volunteers (Equip)
- Interactive discipleship programme for women (Woman of Worth)
- Youth Group for 11-18 years
- 6-weekly participation in community partnership meetings
- Quarterly Community Events – Scarlet Yarn Fair, Bloom Tots and Tea Initiative
- Special services at Easter, Mother’s and Father’s Day, Pentecost Sunday, Ash Wednesday, Christmas Candle and Carols, Christmas Families Party, Big Carol Sing
- Community Service Projects – including love Donegal days, Factory Reset Initiative
- *Compassion* projects including **Food giveaway**, **Em-power** project providing emergency electric to those in need, **Hope Boxes** – providing emergency supplies to local partners include Foyle Women’s Aid, **Bloom** – an initiative for young families to provide practical and emotional support for families with new-borns
- One to one prayer, pastoral support, prayer support through prayer zoom
- Places for connection and belonging – book club, Friday night coffee, come dine with me initiative
- Termly activities for kids and families
- Termly newcomers’ lunch

Structure, Governance and Management

Foyle Vineyard Church is a company limited by guarantee. It is governed by its Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. Foyle Vineyard Church is also a Registered Charity NIC107753 with the Charity Commission NI.

Financial Review

Detailed Statement of Financial Activities for the Period 1st September 2021 to 31st August 2022, which shows the results of the company is set out on page 9-11 of the accounts. The reported surplus for the period is £443. The trustees continually review all funding opportunities to maximize the incoming resources for the organisation.

Reserves Policy

The company's policy is to achieve a level of free reserves which matches the needs of the company both at the current time and the foreseeable future. Free reserves are those unrestricted reserves which are available for general use.

Public Benefit

In setting our objectives and planning our activities for the year, the directors/ trustees

have given careful consideration to the Charity Commission for Northern Ireland's statutory guidance on public benefit to ensure that the activities have helped achieve the charity purpose and provide a benefit to the beneficiaries.

Special Provisions relating to small companies

The above report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

By order of the Board

Ben Ewan

Director (Trustee)

22nd March 2022

Foyle Vineyard Church

Northern Ireland - Charity number 107753

Annual return

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

I report on the accounts of the company for the year ended 31 August 2022, which are set out on pages five to twelve.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The 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 you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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

John McCleary FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

2 March 2023

Foyle Vineyard Church
Statement of Financial Activities
for the Year Ended 31 August 2022

	31.8.22 Unrestricted fund £	31.8.21 Total funds £
Notes		
INCOME AND ENDOWMENTS FROM		
Donations and legacies	55,070	45,086
	<hr/>	<hr/>
EXPENDITURE ON		
Charitable activities		
Direct costs	37,850	32,718
Support costs	16,777	16,858
	<hr/>	<hr/>
Total	54,627	49,576
	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	443	(4,490)
 RECONCILIATION OF FUNDS		
Total funds brought forward	19,621	24,111
	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	20,064	19,621
	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

Foyle Vineyard Church

Balance Sheet 31 August 2022

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
CURRENT ASSETS			
Cash at bank		20,064	19,621
NET CURRENT ASSETS		<u>20,064</u>	<u>19,621</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		20,064	19,621
NET ASSETS		<u>20,064</u>	<u>19,621</u>
FUNDS	6		
Unrestricted funds		<u>20,064</u>	<u>19,621</u>
TOTAL FUNDS		<u>20,064</u>	<u>19,621</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Foyle Vineyard Church

Balance Sheet - continued
31 August 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 2 March 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'BDE', with a diagonal line drawn through it.

Mr Benjamin David Ewan - Trustee

A handwritten signature in black ink that reads 'Alan Carson'.

Mr Alan Roye Carson - Trustee

Foyle Vineyard Church

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Foyle Vineyard Church

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.22	31.8.21
	£	£
Other operating leases	12,992	14,173
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

	31.8.22	31.8.21
	£	£
Trustees' salaries	16,500	16,500
Trustees' pensions paid	590	513
	<u> </u>	<u> </u>
	<u>17,090</u>	<u>17,013</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.22	31.8.21
Pastoral and Administration	2	2
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestrictede fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	45,086
	<u> </u>
EXPENDITURE ON	
Charitable activities	
Direct costs	32,718
Support costs	16,858
	<u> </u>
Total	<u>49,576</u>
NET INCOME/(EXPENDITURE)	(4,490)

Foyle Vineyard Church

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	24,111
<hr style="width: 100%;"/>	
TOTAL FUNDS CARRIED FORWARD	<u>19,621</u>

6. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	19,621	443	20,064
<hr style="width: 100%;"/>		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
TOTAL FUNDS	<u>19,621</u>	<u>443</u>	<u>20,064</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,070	(54,627)	443
<hr style="width: 100%;"/>		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
TOTAL FUNDS	<u>55,070</u>	<u>(54,627)</u>	<u>443</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	24,111	(4,490)	19,621
<hr style="width: 100%;"/>		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
TOTAL FUNDS	<u>24,111</u>	<u>(4,490)</u>	<u>19,621</u>

Foyle Vineyard Church

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,086	(49,576)	(4,490)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>45,086</u>	<u>(49,576)</u>	<u>(4,490)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	24,111	(4,047)	20,064
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>24,111</u>	<u>(4,047)</u>	<u>20,064</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,156	(104,203)	(4,047)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>100,156</u>	<u>(104,203)</u>	<u>(4,047)</u>

Foyle Vineyard Church

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

7. RELATED PARTY DISCLOSURES

Mr Benjamin David Ewan is a trustee and paid employee of the Charity as disclosed on page 8 of the accounts.