

**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**

## **Contents of the Financial Statements for the Year Ended 31 August 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Notes to the Financial Statements</b>	8 to 12
<b>Detailed Statement of Financial Activities</b>	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).

## **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:

- 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.

**FINANCIAL REVIEW**

**Financial review**

Detailed Statement of Financial Activities for the year ended 31 August 2022, which shows the results of the company is set out on page 5 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.

**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 (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:

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

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

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 £
<b>CURRENT ASSETS</b>			
Cash at bank		20,064	19,621
<b>NET CURRENT ASSETS</b>		<u>20,064</u>	<u>19,621</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		20,064	19,621
<b>NET ASSETS</b>		<u>20,064</u>	<u>19,621</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>20,064</u>	<u>19,621</u>
<b>TOTAL FUNDS</b>		<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 'B Ewan', with a diagonal line drawn through it.

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>
	17,090	17,013
	<u>          </u>	<u>          </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
	2	2
Pastoral and Administration	<u>          </u>	<u>          </u>

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

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

#### TOTAL FUNDS CARRIED FORWARD

19,621

### 6. MOVEMENT IN FUNDS

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

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

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

#### Comparatives for movement in funds

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

# **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 £
<b>Unrestricted funds</b>			
General fund	45,086	(49,576)	(4,490)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	24,111	(4,047)	20,064
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	100,156	(104,203)	(4,047)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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	-
	<hr/>	<hr/>
	55,070	45,086
<b>Total incoming resources</b>	<hr/>	<hr/>
	55,070	45,086
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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	-
	<hr/>	<hr/>
	37,850	32,542
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	128	94
<b>Other</b>		
Rent	12,992	14,173
Operational fees	3,657	2,767
	<hr/>	<hr/>
	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	54,627	49,576
Net income/(expenditure)	443	(4,490)

This page does not form part of the statutory financial statements