Company number: NI644445

Charity number: NIC107754

Armagh City Vineyard Church

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

Trustees' Annual Report and Unaudited Financial Statements

for the year ended 31 August 2023

Armagh City Vineyard Church

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

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Armagh City Vineyard Church
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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Garry Archer (resigned 18 October 2023) Nicole Grundmeier-Curran Christopher Leech Rodney Wilson Shirley Tang
Company registration number	NI644445
Charity number in Northern Ireland	NIC107754
Registered Office	38 Maynooth Road Richhill Co Armagh BT61 9RG
Independent Examiner	Grace Gault 114 Ardmore Road Derryadd Lurgan BT66 6QP

Armagh City Vineyard Church
(A company limited by guarantee, not having share capital)

TRUSTEES' ANNUAL REPORT
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 prepared in accordance with Charities SORP (effective January 2015) with the unaudited financial statements for the year ended 31 August 2023, also prepared in accordance with the aforementioned Statement of Recommended Practice and FRS102.

Trustees
The trustees at the date of this report and those who served during the financial year together with the dates of any changes, are set out on page 1 and are listed below.

Garry Archer (resigned 18 October 2023)
Nicole Grundmeier-Curran
Christopher Leech
Rodney Wilson
Shirley Tang

Objectives and Activities

The Mission: To see the lost found and the found grown.
We are committed to reach out to those who don't know God and to help those who have found God grow to their full potential.
Our vision is to be a church that exists for those who don't yet know Jesus and for those who do but long to see their friends, families and co workers know God through a vibrant real relationship with Jesus Christ.
We are committed to serving our communities through being practical, generous and compassionate.

Objectives:
- To advance the Christian faith
- To further Christian education
- 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
- To further or benefit the residents of Armagh and the surrounding area, in partnership with local authorities, voluntary and other organisations in common effort to advance education, foster cross community partnerships and to provide facilities in the interests of social welfare.

Armagh City Vineyard Church
(A company limited by guarantee, not having share capital)

TRUSTEES' ANNUAL REPORT
for the year ended 31 August 2023

Activities:

- Weekly Sunday morning gatherings with creche, kids club and church service.
- Monthly Prayer meeting
- Partnering with PSNI and local council to tackle antisocial behaviour
- Providing food hampers to local foodbank, Simon community hostel, refugee families, schools and other referrals
- Partnering with agencies to meet needs of clients (Chest Heart and Stroke Association) eg house clean ups, rooms redecorated
- Small Group meetings in homes, coffee shops, bars etc
- Assisted local charity for the homeless and addicts with clean-ups etc
- Rubbish pick ups in local housing estates
- Kids clubs and giveaways in socially deprived housing areas
- Hosting a community Carol Service
- Ladies Fitness club running weekly
- Befriending Programme on the streets
- Community Branches on local Community centre
- Regular giveaways to local business and housing areas

Annual Review

Armagh City Vineyard church is committed to reaching out to people who do not know God. Throughout this financial year our church has had weekly Sunday Gatherings in a local Cricket club where anyone is invited and can join in.

In December, we worked with 12 local agencies including local schools, Social Service's Family Placement Teams, Health visitors, Primary Mental Health Care team and Addictions Team as well as Barbados to identify families in need and each family was supplied with a Christmas Food hamper. This meant we supported over 350 people.

In addition, we operated a Connect café space for people to drop in and have a chat and free cup of tea or coffee. We have welcomed many people from a variety of backgrounds and needs including the lonely and isolated, adults with special learning needs, newcomer families and people with additions. This space has allowed many to belong and make new friends and strengthen their support network.

A youth Connect space ran during term time to provide a space for High school age young people to have a chat and a free cuppa. This was attended by young people from three local High Schools and young people from a variety of backgrounds including newcomer families.

During the year our church did garden clean-ups and litter picks around the city. Referrals for these usual come through our connect café environment.

Alongside this we work closely with Armagh Foodbank and Links Counselling service to further support the needs of the people we meet in and around Armagh.

Structure, Governance and Management

Armagh City 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. An application has been made to the Charity Commission of Northern Ireland.

Financial Review

The statement of financial activities which shows the results of the company is set out on page 10. The reported surplus for the period is £134,671 (2022: £799). The trustees continually review all funding opportunities to maximise the incoming resources for the charity.

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.

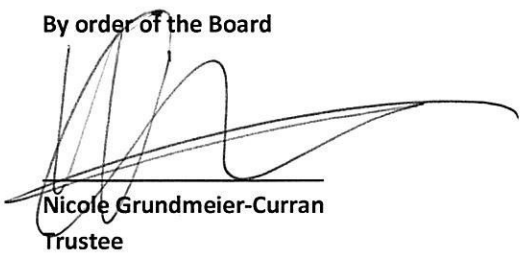
Public Benefit

In setting our objectives and planning our activities for the year, the 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



Nicole Grundmeier-Curran
Trustee

Date: 29th May 2024

Armagh City Vineyard Church
(A company limited by guarantee, not having share capital)

STATEMENTS OF TRUSTEES' RESPONSIBILITIES
for the year ended 31 August 2023

The trustees 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). Under charitable 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 then apply them consistently
- make judgements and estimates that are reasonable and prudent;
- state whether the Charities SORP (effective January 2015) in accordance with FRS102 has been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure the financial statements comply with the Companies Act 2006, and all Regulations to be construed as one with that Act. 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.

By order of the Board

Nicole Grundmeier-Curran

Trustee

Date: 29th May 2024

Armagh City Vineyard Church
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INDEPENDENT EXAMINERS' REPORT

I report on the accounts for the year ended 31 August 2023 set out on pages 10 to 16.

Respective responsibilities of the trustees and examiner

The Charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (NI) 2008 and that an independent examination is required. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in Ireland.

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

Basis of the independent examiner's report

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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required by 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 statements below.

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 these 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.

Armagh City Vineyard Church
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INDEPENDENT EXAMINERS' REPORT

Independent examiner's statement

I have completed by examination and have no concerns in respect of the matter (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.

Grace Gault

Grace Gault
Chartered Accountant
114 Ardmore Road
Lurgan
BT66 6QP

29th May 2024

Armagh City Vineyard Church
(A company limited by guarantee, not having share capital)

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an Income and Expenditure Account)
for the year ended 31 August 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
INCOMING RESOURCES					
Generated funds:					
Voluntary Income					
Donations & Legacies	2	76,434	143,955	220,389	75,637
Other Income		350	-	350	6
Net Incoming Resources available for charitable application		76,784	143,955	220,739	75,643
RESOURCES EXPENDED					
Charitable activities	3	(71,575)	(14,422)	(85,997)	(74,748)
Support costs	3	(71)	-	(71)	(96)
Total Resources Expended on Charitable Activities		(71,646)	(14,422)	(86,068)	(74,844)
SURPLUS/(DEFICIT) FOR THE YEAR		5,138	129,533	134,671	799
Transfers between funds		89,000	(89,000)	-	-
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD		37,523	2,000	39,523	38,724
TOTAL FUNDS CARRIED FORWARD		131,661	42,533	174,194	39,523

The notes on pages 12 to 16 form part of these financial statements

Armagh City Vineyard Church
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BALANCE SHEET
As at 31 August 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Assets	5	89,000	249
CURRENT ASSETS			
Debtors	6	29,220	14,534
Cash at bank and in hand		63,327	34,287
		92,547	48,821
CREDITORS: Amounts falling due within one year	7	(7,353)	(9,547)
NET CURRENT ASSETS		85,194	39,274
TOTAL ASSETS LESS CURRENT LIABILITIES		174,194	39,523
TOTAL ASSETS		174,194	39,523
FUNDS			
Unrestricted funds		131,661	37,523
Restricted funds		42,533	2,000
TOTAL FUNDS	9	174,194	39,523

- For the year ending 31 August 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2016 with respect to accounting records and the preparation of accounts.
- These financial statements have been prepared in accordance with the special provisions for small companies within Part 15 of the Companies Act 2006.

These financial statements were approved by the board and authorised for issue on 29th May 2024 and signed on its behalf by

Nicole Grundmeier-Curran
Trustee

The notes on pages 12 to 16 form part of the financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2023

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and Part 8 of the Charities Act (Northern Ireland) 2008. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) (Charities SORP (FRS102)), the Companies Act 2006 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

Cash flow statement

The company has availed of the exemption in FRS102 from the requirement to produce a cash flow statement because it is classified as a small company.

Going Concern

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

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and there is reasonable certainty of its ultimate receipt. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources expended

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 considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Depreciation

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

Furniture & Equipment	- 25% Straight Line

Fund accounting

The company has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

i. Unrestricted funds
Funds which are expendable at the discretion of the trustees which have been designated for specific purposes in furtherance of the objectives of the charity

ii. Restricted funds
Funds received which are earmarked by the donor for specific purposes. Such purposes are within the overall aims of the company.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs

The charitable company operates a defined contributions 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.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
	£	£	£	£
Donations and legacies				
Donations from Individuals	59,839	500	60,339	55,992
Gift Aid reclaimed	13,595	-	13,595	11,863
Regular Giving	3,000	-	3,000	3,000
Big Serve & Go Together	-	2,010	2,010	1,915
Building Fund	-	141,445	141,445	-
TOTALS	76,434	143,955	220,389	75,637

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2023

3. ANALYSIS OF RESOURCES EXPENDED

	Charitable Activities 2023	Support Costs 2023	Total 2023	Total 2022
	£	£	£	£
Church Ministry & Outreach	7,850	-	7,850	9,217
Wages & Salaries	30,991	-	30,991	29,313
Insurance	1,907	-	1,907	794
Rent & rates	13,111	-	13,111	13,517
Office & Running costs	5,333	-	5,333	5,460
Subscriptions	-	-	-	164
Accountancy & Bookkeeping	616	-	616	705
Bank Charges	-	71	71	96
Legal & Professional	40	-	40	360
Leadership & Training	7,432	-	7,432	2,320
Mission	3,500	-	3,500	4,000
Vineyard Church Tithe & Donations	3,800	-	3,800	3,600
Building Set up & Repairs	11,168	-	11,168	1,061
Counselling	-	-	-	3,000
Depreciation	249	-	249	1,237
TOTALS	85,997	71	86,068	74,844
Analysis by fund:				
Unrestricted fund	71,775	71	71,846	70,062
Restricted fund	14,222	-	14,222	4,782
TOTALS	85,997	71	86,068	74,844

4. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2023	2022
	£	£
Wages and salaries	30,235	28,557
Pension costs	756	756
	30,991	29,313

The number of persons employed by the charity during the year was 2 (2022:2)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2023

5. FIXED ASSETS

	Land & Buildings £	Furniture & Equipment £	Total £
COST			
At 1 September 2022	-	4,940	4,940
Additions	89,000	-	89,000
At 31 August 2023	89,000	4,940	93,940
DEPRECIATION			
At 1 September 2022	-	4,691	4,691
Charge for the year	-	249	249
At 31 August 2023	-	4,940	4,940
NET BOOK VALUE			
At 31 August 2023	**89,000**	**-**	**89,000**
At 31 August 2022	**-**	**249**	**249**

6. DEBTORS

	2023 £	2022 £
Gift Aid	**29,220**	**14,534**
Other Debtors	**-**	**-**
	29,220	**14,534**

7. CREDITORS: amounts falling due within one year

	2023 £	2022 £
Trade Creditors	**2,086**	**795**
Other taxes and social security costs	**309**	**452**
Other creditors	**4,300**	**7,600**
Accruals and deferred income	**658**	**700**
	7,353	**9,547**

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2023

8. ANALYSIS OF NET ASSETS BY FUND

	Restricted Funds £	Unrestricted General Funds £	Total Funds £
Tangible Fixed Assets	**89,000**	**-**	**89,000**
Current Assets	**42,533**	**50,014**	**92,547**
Current Liabilities	**-**	**(7,353)**	**(7,353)**
	131,533	**42,661**	**174,194**

9. MOVEMENT IN FUNDS

	At 1 Sep 2022 £	Incoming Resources £	Resources Expended £	Transfer between funds £	At 31 Aug 2023 £
Unrestricted funds					
General fund	37,523	76,784	(71,646)	89,000	131,661
Restricted funds					
Big Serve & Go Together	-	2,010	(2,010)	-	-
Donations	1,500	500	(2,000)	-	-
Grant – Triangle Housing	500	-	(500)	-	-
Building Fund	-	141,445	(9,912)	(89,000)	42,533
TOTAL FUNDS	39,523	220,739	(86,068)	-	174,194

10. RELATED PARTY TRANSACTIONS

There were no Related Party Transactions during the year.

11. STATUS

The company is limited by guarantee not having 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 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.

12. POST BALANCE SHEET EVENTS

There have been no significant events affecting the Charitable Company since the year end.