

Bangor Vineyard Church

Northern Ireland · Charity number 108541

Details

Status Received

Company number [652470](#)

Registered 2022-02-16

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 6 Rathmore Crescent
Bangor
BT19 1dg
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Phone 07887350507

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Website <https://bangorvineyard.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 Bangor and the surrounding area, 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 Bangor and the surrounding area, 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 Bangor and the surrounding areas, the United Kingdom or the world as the Trustees from time to time may think fit; (d) to further or benefit the residents of Bangor 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, Youth development

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£75,410	£61,613	£0	1
2024-08-31	£61,209	£46,409	£0	1

Trustees

Name	Role	Appointed
Mr Alan Roye Carson		
Mr Ben Cupples		
Mr Gunther Wolfgang Storbeck		
Mr Peter Kerr		
Mrs Louise Skelton		

Bangor Vineyard Church

Northern Ireland - Charity number 108541

Accounts

Company Registration Number: NI652470

Charity Number: 108541

Bangor 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 2025

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

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Benjamin David Cupples Alan Roye Carson Gunther Wolfgang Storbeck Louise Skelton Peter Kerr (Appointed 21 February 2025)
Charity Number in Northern Ireland	108541
Company Registration Number	NI652470
Registered Office	6 Rathmore Crescent Bangor Co Down BT19 1DG Northern Ireland
Independent Examiner	McCleary & Company Ltd Chartered Accountants and Registered Auditors Garvey Studios 14 Longstone Street Co Antrim BT28 1TP

Bangor Vineyard Church

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

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 August 2025

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 2025.

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 Bangor Vineyard Church present a summary of its purpose, governance, activities, achievements and finances for the financial year ended 31 August 2025.

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

Objectives and Activities

Our vision is to be a church who passionately follow Jesus and lead our community into relationship with Him. We believe we are called to encourage, equip and release people into their full potential and divine destiny. We are committed to serving our community through being practical, generous and compassionate.

Objectives:

To advance the Christian faith.

To provide Christian teaching and education including the promotion of healthy relationships, mental health and healthy financial stewardship.

To provide pastoral care for members across a range of issues that affect wider society.

To support the re-generation of our local community by actively encouraging our members to participate in activities that bring hope and renewal.

Activities:

Weekly Worship & Youth Engagement

- Sunday Morning Services: Held weekly with vibrant worship, biblical teaching, and opportunities for prayer and reflection.
- Kids & Youth Programme: Age-appropriate teaching and activities run concurrently with Sunday services, nurturing faith in younger generations and equipping them to grow in their relationship with God.

Small Groups & Discipleship

- Home-Based Small Groups: Meet regularly for pastoral care, prayer, and discipleship. These groups provide a safe space for deeper relationships, spiritual formation, and mutual support.

Serving our Community

- Ongoing Compassion Initiatives: Including partnerships with local foodbanks, practical support for families in need, and seasonal initiatives such as our Christmas Giveaway, which provides gifts and essentials to a local youth residential centre.

Community Engagement & Events

- Men's and Women's Events: Regularly hosted gatherings that are open to all, designed to foster connection, encourage faith, and welcome newcomers.
- Invitational Focus: Events are intentionally designed to be accessible and welcoming to those exploring faith or seeking community.
- Family Weekend: A dedicated weekend for the whole church family to gather for celebration, worship, activities and connection.

Bangor Vineyard Church

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 August 2025

Life Milestones & Celebrations

- Baptisms, Weddings, and Dedications: We offer pastoral support and celebration for key life moments, affirming people's faith journey and family commitments within the church community.

Leadership Development

- Leadership Essentials Programme: A two-year journey designed to equip individuals at any stage of leadership - whether in the church, workplace, or wider community. The programme combines theological grounding, practical skills, and personal growth.
- One-to-One Support: We invest in leaders through mentoring, spiritual direction, coaching, and counselling, recognising that leadership is both a calling and a journey best walked with others.

Structure, Governance and Management

Structure

Governing Document

Bangor 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.

Financial Review

The results for the financial year are set out on page 8 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 £33,314 (2024 - £19,446) and liabilities of £1,445 (2024 - £1,374). The net assets of the charity have increased by £13,797.

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:

Benjamin David Cupples
Alan Roye Carson
Gunther Wolfgang Storbeck
Louise Skelton
Peter Kerr (Appointed 21 February 2025)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Bangor 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 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.

Approved by the Board of Trustees on 17 December 2025 and signed on its behalf by:

Benjamin David Cupples
Trustee

Bangor Vineyard Church

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2025

General responsibilities

The trustees, who are also directors of Bangor 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.

Trustees' declaration on unaudited financial statements

In relation to the financial statements comprising the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes:

The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.

The trustees confirm that they have made available to McCleary & Company Ltd, Chartered Accountants and Registered Auditors, all the charity's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the charity for the financial year ended 31 August 2025.

Approved by the Board of Trustees on 17 December 2025 and signed on its behalf by:

Benjamin David Cupples
Trustee

Bangor Vineyard Church

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

I have examined the financial statements of the charity for the financial year ended 31 August 2025, 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
Co Antrim
BT28 1TP

Date: 17 December 2025

Bangor 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 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income	Notes						
Donations and legacies	3.1	73,279	866	74,145	59,724	-	59,724
Other income	3.2	101	1,164	1,265	-	1,485	1,485
Total income		73,380	2,030	75,410	59,724	1,485	61,209
Expenditure							
Charitable activities	4.1	57,046	4,567	61,613	44,637	1,772	46,409
Net income/(expenditure)		16,334	(2,537)	13,797	15,087	(287)	14,800
Transfers between funds		(2,537)	2,537	-	(287)	287	-
Net movement in funds for the financial year		13,797	-	13,797	14,800	-	14,800
Reconciliation of funds:							
Total funds beginning of the year	13	18,072	-	18,072	3,272	-	3,272
Total funds at the end of the year		31,869	-	31,869	18,072	-	18,072

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

Bangor Vineyard Church

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Company Number: NI652470

BALANCE SHEET

as at 31 August 2025

		2025	2024
	Notes	£	£
Fixed Assets			
Tangible assets	8	1,687	-
		<hr/>	<hr/>
Current Assets			
Debtors	9	937	311
Cash at bank and in hand		30,690	19,135
		<hr/>	<hr/>
		31,627	19,446
		<hr/>	<hr/>
Creditors: Amounts falling due within one year	10	(1,445)	(1,374)
		<hr/>	<hr/>
Net Current Assets		30,182	18,072
		<hr/>	<hr/>
Total Assets less Current Liabilities		31,869	18,072
		<hr/> <hr/>	<hr/> <hr/>
Funds			
Designated funds (Unrestricted)		25,258	-
General fund (unrestricted)		6,611	18,072
		<hr/>	<hr/>
Total funds	13	31,869	18,072
		<hr/> <hr/>	<hr/> <hr/>

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 2025 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 17 December 2025 and signed on its behalf by

Benjamin David Cupples
Trustee

Bangor Vineyard Church

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. GENERAL INFORMATION

Bangor Vineyard Church is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 6 Rathmore Crescent, Bangor, Co Down, BT19 1DG, Northern Ireland. The principal place of business of the charity is Castle Park Rd, Bangor, BT20 4TD. 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 2025 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 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.

Bangor Vineyard Church

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery - 25% Reducing balance

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

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 £	2025 £	2024 £
Donations	60,498	866	61,364	50,654
Gift aid	12,781	-	12,781	9,070
	<u>73,279</u>	<u>866</u>	<u>74,145</u>	<u>59,724</u>

3.2 OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Other income	101	1,164	1,265	1,485
	<u>101</u>	<u>1,164</u>	<u>1,265</u>	<u>1,485</u>

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Expenditure on charitable activities	50,774	-	10,839	61,613	46,409
	<u>50,774</u>	<u>-</u>	<u>10,839</u>	<u>61,613</u>	<u>46,409</u>

4.2 SUPPORT COSTS

	Charitable Activities £	2025 £	2024 £
Assets	4,151	4,151	4,984
Bank charges	809	809	257
Travel and mileage	195	195	103
Professional fees	2,940	2,940	2,526
Depreciation	563	563	-
Sundries	2,181	2,181	2,665
	<u>10,839</u>	<u>10,839</u>	<u>10,535</u>

Bangor Vineyard Church

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

5. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2025 £	2024 £
Assets	100%	4,151	4,984
Bank charges	100%	809	257
Travel and mileage	100%	195	103
Professional fees	100%	2,940	2,526
Depreciation	100%	563	-
Sundries	100%	2,181	2,665
		10,839	10,535

6. NET INCOME

	2025 £	2024 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	563	-

7. EMPLOYEES AND REMUNERATION**Number of employees**

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

	2025 Number	2024 Number
Pastoral Staff	1	1

The staff costs comprise:

	2025 £	2024 £
Wages and salaries	13,601	11,333
Pension costs	816	680
	14,417	12,013

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

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Total £
Cost		
Additions	2,250	2,250
At 31 August 2025	2,250	2,250
Depreciation		
Charge for the financial year	563	563
At 31 August 2025	563	563
Net book value		
At 31 August 2025	1,687	1,687

Bangor Vineyard Church

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

9. DEBTORS		2025	2024		
		£	£		
Other debtors		913	311		
Taxation and social security costs		24	-		
		<u>937</u>	<u>311</u>		
10. CREDITORS		2025	2024		
Amounts falling due within one year		£	£		
Accruals and deferred income		1,445	1,374		
		<u>1,445</u>	<u>1,374</u>		
11. 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 £816 (2024 - £680).					
12. RESERVES		2025	2024		
		£	£		
At the beginning of the year		18,072	3,272		
Surplus for the financial year		13,797	14,800		
		<u>31,869</u>	<u>18,072</u>		
13. FUNDS					
13.1 RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds	Total Funds		
		£	£		
At 1 September 2023		3,272	3,272		
Movement during the financial year		14,800	14,800		
		<u>18,072</u>	<u>18,072</u>		
At 31 August 2024		13,797	13,797		
Movement during the financial year		18,072	18,072		
		<u>31,869</u>	<u>31,869</u>		
At 31 August 2025		<u>31,869</u>	<u>31,869</u>		
13.2 ANALYSIS OF MOVEMENTS ON FUNDS					
	Balance	Income	Expenditure	Transfers	Balance
	1 September			between	31 August
	2024			funds	2025
	£	£	£	£	£
Restricted funds					
Church Events	-	2,030	4,567	2,537	-
Unrestricted funds					
General	18,072	71,816	57,046	(26,231)	6,611
Designated funds:					
Building	-	1,537	-	20,239	21,776
Strategic Reserve	-	27	-	3,455	3,482
	<u>18,072</u>	<u>73,380</u>	<u>(57,046)</u>	<u>(2,537)</u>	<u>31,869</u>
Total funds	18,072	75,410	61,613	-	31,869

Bangor Vineyard Church

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

13.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted designated funds	-	25,258	-	25,258
Unrestricted general funds	1,687	6,345	(1,421)	6,611
	<u>1,687</u>	<u>31,603</u>	<u>(1,421)</u>	<u>31,869</u>
	<u>1,687</u>	<u>31,603</u>	<u>(1,421)</u>	<u>31,869</u>

14. 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.

15. TRUSTEES' REMUNERATION

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

There were £864 of trustees' expenses paid for the year ended 31 August 2025. There were no trustees' expenses paid for the year ended 31 August 2024.

16. POST-BALANCE SHEET EVENTS

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

17. RELATED PARTY TRANSACTIONS

The Charity's employee, Rebecca Cupples is the spouse of trustee Ben Cupples. Wages paid to Rebecca are detailed in note 7.

BANGOR 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 2025

Bangor 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 2025

	2025 £	2024 £
Income		
Donations	61,364	50,654
Gift aid	12,781	9,070
Other income	1,265	1,485
	<u>75,410</u>	<u>61,209</u>
Expenses		
Wages and salaries	13,601	11,333
Staff defined contribution pension costs	816	680
Venue costs	12,550	12,825
Children's ministry	2,452	1,618
Out gifting	1,420	1,648
Other Sunday costs	1,229	1,431
Events	6,941	1,534
Resources	424	411
Conferences	422	-
Outward facing ministry	883	431
VCUKI	3,240	1,960
Leadership training	3,308	1,831
Printing, postage and stationery	109	172
Assets	4,151	4,984
Other ministry	2,985	-
Travelling and subsistence	195	103
Entertaining	394	-
Legal and professional	2,940	2,526
Bank charges	809	257
General expenses	2,181	2,665
Depreciation	563	-
	<u>61,613</u>	<u>46,409</u>
Net surplus	<u>13,797</u>	<u>14,800</u>

Bangor Vineyard Church

Northern Ireland - Charity number 108541

Accounts

Company Registration Number: NI652470

Charity Number: 108541

Bangor 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

Bangor Vineyard Church

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Benjamin David Cupples Alan Roye Carson Gunther Wolfgang Storbeck Louise Skelton Peter Kerr (Appointed 21 February 2025)
Charity Number in Northern Ireland	108541
Company Registration Number	NI652470
Registered Office	6 Rathmore Crescent Bangor Co Down BT19 1DG Northern Ireland
Independent Examiner	McCleary & Company Ltd Chartered Accountants and Registered Auditors Garvey Studios 14 Longstone Street Co Antrim BT28 1TP

Bangor 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 Bangor 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 be a church who passionately follow Jesus and lead our community into relationship with Him. We believe we are called to encourage, equip and release people into their full potential and divine destiny. We are committed to serving our community through being practical, generous and compassionate.

O b j e c t i v e s :

To advance the Christian faith.

To provide Christian teaching and education including the promotion of healthy relationships, mental health and healthy financial stewardship.

To provide pastoral care for members across a range of issues that affect wider society.

To support the re-generation of our local community by actively encouraging our members to participate in activities that bring hope and renewal.

Strategy

Weekly Sunday morning services with creche, kids club, youth group and church service.

Small Group meetings in homes.

Regular compassion initiatives (including supporting local foodbanks, nursing homes and a Christmas giveaway to support a local youth residential centre).

Summer BBQ and other events open to the wider community.

Structure, Governance and Management

Structure

Bangor 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.

Financial Review

The results for the financial year are set out on page 8 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 £19,446 (2023 - £3,972) and liabilities of £1,374 (2023 - £700). The net assets of the charity have increased by £14,800.

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:

Benjamin David Cupples
Alan Roye Carson
Gunther Wolfgang Storbeck
Louise Skelton
Peter Kerr (Appointed 21 February 2025)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Bangor 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 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.

Approved by the Board of Trustees on 27 February 2025 and signed on its behalf by:

Benjamin David Cupples
Trustee

Bangor Vineyard Church

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

General responsibilities

The trustees, who are also directors of Bangor 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.

Trustees' declaration on unaudited financial statements

In relation to the financial statements comprising the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes:

The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.

The trustees confirm that they have made available to McCleary & Company Ltd, Chartered Accountants and Registered Auditors, all the charity's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the charity for the financial year ended 31 August 2024.

Approved by the Board of Trustees on 27 February 2025 and signed on its behalf by:

Benjamin David Cupples

Trustee

Bangor Vineyard Church

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

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF BANGOR 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

Co Antrim

BT28 1TP

Date: 27 February 2025

Bangor 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	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	Notes	2024	2024	2024	2023	2023	2023
		£	£	£	£	£	£
Income							
Donations and legacies	3.1	59,724	-	59,724	41,712	2,123	43,835
Other income	3.2	-	1,485	1,485	927	-	927
Total income		59,724	1,485	61,209	42,639	2,123	44,762
Expenditure							
Charitable activities	4.1	44,637	1,772	46,409	42,881	3,725	46,606
Net income/(expenditure)		15,087	(287)	14,800	(242)	(1,602)	(1,844)
Transfers between funds		(287)	287	-	(1,602)	1,602	-
Net movement in funds for the financial year		14,800	-	14,800	(1,844)	-	(1,844)
Reconciliation of funds:							
Total funds beginning of the year	11	3,272	-	3,272	5,116	-	5,116
Total funds at the end of the year		18,072	-	18,072	3,272	-	3,272

The Statement of Financial Activities includes all gains and losses recognised in the financial year.

All income and expenditure relate to continuing activities.

Bangor Vineyard Church

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

Company Number: NI652470

BALANCE SHEET

as at 31 August 2024

	Notes	2024 £	2023 £
Current Assets			
Debtors	7	311	420
Cash at bank and in hand		19,135	3,552
		<u>19,446</u>	<u>3,972</u>
Creditors: Amounts falling due within one year	8	(1,374)	(700)
		<u>18,072</u>	<u>3,272</u>
Net Current Assets		<u>18,072</u>	<u>3,272</u>
Total Assets less Current Liabilities		<u>18,072</u>	<u>3,272</u>
Funds			
General fund (unrestricted)		18,072	3,272
Total funds	11	<u>18,072</u>	<u>3,272</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 27 February 2025 and signed on its behalf by

Benjamin David Cupples
Trustee

Bangor 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

Bangor Vineyard Church is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 6 Rathmore Crescent, Bangor, Co Down, BT19 1DG, 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 funds.

■ General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

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.

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

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
	£	£	£	£
Donations	50,654	-	50,654	37,192
Gift aid	9,070	-	9,070	6,643
	<u>59,724</u>	<u>-</u>	<u>59,724</u>	<u>43,835</u>

3.2 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Other income	-	1,485	1,485	927
	<u>-</u>	<u>1,485</u>	<u>1,485</u>	<u>927</u>

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Expenditure on charitable activities	35,874	-	10,535	46,409	46,606
	<u>35,874</u>	<u>-</u>	<u>10,535</u>	<u>46,409</u>	<u>46,606</u>

4.2 SUPPORT COSTS

	Charitable Activities	2024	2023
	£	£	£
Assets	4,984	4,984	4,282
Bank charges	257	257	265
Travel and mileage	103	103	369

Professional fees	2,526	2,526	2,498
Sundries	2,665	2,665	3,001
	<u>10,535</u>	<u>10,535</u>	<u>10,415</u>

5. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2024 £	2023 £
Assets	100%	4,984	4,282
Bank charges	100%	257	265
Travel and mileage	100%	103	369
Professional fees	100%	2,526	2,498
Sundries	100%	2,665	3,001
		<u>10,535</u>	<u>10,415</u>

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 Staff	1	1

The staff costs comprise:

	2024 £	2023 £
Wages and salaries	11,333	11,333
Pension costs	680	680
	<u>12,013</u>	<u>12,013</u>

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

7. DEBTORS

	2024 £	2023 £
Other debtors	311	420
	<u>311</u>	<u>420</u>

8. CREDITORS

	2024 £	2023 £
Amounts falling due within one year		
Accruals and deferred income	1,374	700

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 £680 (2023 - £680).

10. RESERVES

	2024	2023
	£	£
At the beginning of the year	3,272	5,116
Surplus/(Deficit) for the financial year	14,800	(1,844)
At the end of the year	<u>18,072</u>	<u>3,272</u>

11. FUNDS

11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Total Funds
	£	£
At 1 September 2022	5,116	5,116
Movement during the financial year	(1,844)	(1,844)
At 31 August 2023	3,272	3,272
Movement during the financial year	14,800	14,800
At 31 August 2024	<u>18,072</u>	<u>18,072</u>

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2023	Income	Expenditure	Transfers between funds	Balance 31 August 2024
	£	£	£	£	£
Church Events	-	1,485	1,772	287	-
Unrestricted funds					
Unrestricted General	3,272	59,724	44,637	(287)	18,072
Total funds	<u>3,272</u>	<u>61,209</u>	<u>46,409</u>	<u>-</u>	<u>18,072</u>

11.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets	Current liabilities	Total
	£	£	£
Unrestricted general funds	19,446	(1,374)	18,072

19,446

(1,374)

18,072

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

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

There were no trustees' expenses paid for 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.

15. RELATED PARTY TRANSACTIONS

The Charity's employee, Rebecca Cupples is the wife of trustee Ben Cupples. Wages paid to Rebecca are detailed in note 6.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

Bangor Vineyard Church

Northern Ireland - Charity number 108541

Accounts

REGISTERED COMPANY NUMBER: NI652470 (Northern Ireland)

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

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

Bangor Vineyard Church

Contents of the Financial Statements for the Year Ended 31 August 2023

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Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

Bangor 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 aims

Our vision is to be a church who passionately follow Jesus and lead our community into relationship with Him. We believe we are called to encourage, equip and release people into their full potential and divine destiny.

We are committed to serving our community through being practical, generous and compassionate.

Objectives:

To advance the Christian faith.

To provide Christian teaching and education including the promotion of healthy relationships, mental health and healthy financial stewardship.

To provide pastoral care for members across a range of issues that affect wider society.

To support the re-generation of our local community by actively encouraging our members to participate in activities that bring hope and renewal.

Activities

Weekly Sunday morning services with creche, kids club and church service.

Small Group meetings in homes.

Regular compassion initiatives (including supporting local foodbanks, nursing homes and a Christmas giveaway to support a local youth residential centre)

Summer BBQ and fun afternoon open to the wider community.

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's purpose and provide a benefit to the beneficiaries.

FINANCIAL REVIEW

Financial Review

The statement of financial activities which shows the results of the company is set out on page 4. The reported deficit for the period is £1,844. 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Bangor 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.

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI652470 (Northern Ireland)

Registered Charity number

108541

Registered office

6 Rathmore Crescent

Bangor

Co. Down

BT19 1DG

Trustees

Mr A R Carson Minister of Religion

Mr B D Cupples Head of Asset Management

Mr G W Storbeck External Reporting Manager

Mrs L Skelton Charity Worker (appointed 23.5.23)

Independent Examiner

John McCleary FCA

McCleary & Company Ltd

Chartered Accountants

Garvey Studios

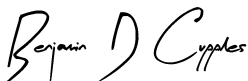
14 Longstone Street

Lisburn

Co. Antrim

BT28 1TP

Approved by order of the board of trustees on 25 January 2024 and signed on its behalf by:



Mr B D Cupples - Trustee

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

I report on the accounts of the company for the year ended 31 August 2023, which are set out on pages four 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

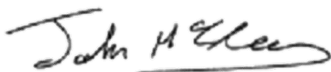
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the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

25 January 2024

Bangor Vineyard Church

Statement of Financial Activities for the Year Ended 31 August 2023

	Notes	Unrestricted fund £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	41,712	2,123	43,835	27,068
Other income		927	-	927	31
Total		<u>42,639</u>	<u>2,123</u>	<u>44,762</u>	<u>27,099</u>
EXPENDITURE ON					
Charitable activities					
Direct costs		32,466	3,725	36,191	31,538
Support costs		10,415	-	10,415	7,339
Total		<u>42,881</u>	<u>3,725</u>	<u>46,606</u>	<u>38,877</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	9	(242)	(1,602)	(1,844)	(11,778)
		<u>(1,602)</u>	<u>1,602</u>	<u>-</u>	<u>-</u>
Net movement in funds		(1,844)	-	(1,844)	(11,778)
RECONCILIATION OF FUNDS					
Total funds brought forward		5,116	-	5,116	16,894
TOTAL FUNDS CARRIED FORWARD		<u><u>3,272</u></u>	<u><u>-</u></u>	<u><u>3,272</u></u>	<u><u>5,116</u></u>

The notes form part of these financial statements

Bangor Vineyard Church

Balance Sheet 31 August 2023

	Notes	Unrestricted fund £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
CURRENT ASSETS					
Debtors	7	420	-	420	-
Cash at bank		3,552	-	3,552	5,116
		<u>3,972</u>	-	<u>3,972</u>	<u>5,116</u>
CREDITORS					
Amounts falling due within one year	8	(700)	-	(700)	-
		<u>3,272</u>	-	<u>3,272</u>	<u>5,116</u>
NET CURRENT ASSETS					
		<u>3,272</u>	-	<u>3,272</u>	<u>5,116</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>3,272</u>	-	<u>3,272</u>	<u>5,116</u>
NET ASSETS					
		<u><u>3,272</u></u>	<u><u>-</u></u>	<u><u>3,272</u></u>	<u><u>5,116</u></u>
FUNDS					
Unrestricted funds	9			<u>3,272</u>	<u>5,116</u>
TOTAL FUNDS					
				<u><u>3,272</u></u>	<u><u>5,116</u></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

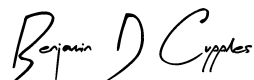
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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.

Bangor 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 25 January 2024 and were signed on its behalf by:

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

Mr B D Cupples - Trustee

Bangor 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Bangor Vineyard Church

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

2. DONATIONS AND LEGACIES

	31.8.23	31.8.22
	£	£
Donations	37,192	22,402
Gift aid	6,643	4,666
	<u>43,835</u>	<u>27,068</u>

3. NET INCOME/(EXPENDITURE)

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

	31.8.23	31.8.22
	£	£
Other operating leases	<u>11,805</u>	<u>10,079</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

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

5. STAFF COSTS

	31.8.23	31.8.22
	£	£
Wages and salaries	<u>12,013</u>	<u>13,250</u>
	<u>12,013</u>	<u>13,250</u>

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

	31.8.23	31.8.22
Pastoral staff	<u>1</u>	<u>1</u>

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

Bangor Vineyard Church

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestrictive fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	27,068
Other income	31
Total	<u>27,099</u>
 EXPENDITURE ON	
Charitable activities	
Direct costs	31,538
Support costs	7,339
Total	<u>38,877</u>
 NET INCOME/(EXPENDITURE)	 (11,778)
 RECONCILIATION OF FUNDS	
Total funds brought forward	16,894
 TOTAL FUNDS CARRIED FORWARD	 <u>5,116</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Other debtors	420	-
	<u>420</u>	<u>-</u>

Bangor Vineyard Church

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

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Accruals and deferred income	700	-
	<u>700</u>	<u>-</u>

9. MOVEMENT IN FUNDS

	At 1.9.22	Net movement	Transfers	At
	£	in funds	between	31.8.23
		£	funds	£
			£	
Unrestricted funds				
General Fund	5,116	(242)	(1,602)	3,272
Restricted funds				
World Vision Trip	-	(184)	184	-
Church Events	-	(1,418)	1,418	-
	<u>-</u>	<u>(1,602)</u>	<u>1,602</u>	<u>-</u>
TOTAL FUNDS	<u>5,116</u>	<u>(1,844)</u>	<u>-</u>	<u>3,272</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	42,639	(42,881)	(242)
Restricted funds			
World Vision Trip	1,174	(1,358)	(184)
Church Events	949	(2,367)	(1,418)
	<u>2,123</u>	<u>(3,725)</u>	<u>(1,602)</u>
TOTAL FUNDS	<u>44,762</u>	<u>(46,606)</u>	<u>(1,844)</u>

Bangor Vineyard Church

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

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General Fund	16,894	(11,778)	5,116
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>16,894</u>	<u>(11,778)</u>	<u>5,116</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	27,099	(38,877)	(11,778)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>27,099</u>	<u>(38,877)</u>	<u>(11,778)</u>

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	16,894	(12,020)	(1,602)	3,272
Restricted funds				
World Vision Trip	-	(184)	184	-
Church Events	-	(1,418)	1,418	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	(1,602)	1,602	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>16,894</u>	<u>(13,622)</u>	<u>-</u>	<u>3,272</u>

Bangor Vineyard Church

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

9. MOVEMENT IN FUNDS - continued

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	69,738	(81,758)	(12,020)
Restricted funds			
World Vision Trip	1,174	(1,358)	(184)
Church Events	949	(2,367)	(1,418)
	<u>2,123</u>	<u>(3,725)</u>	<u>(1,602)</u>
TOTAL FUNDS	<u><u>71,861</u></u>	<u><u>(85,483)</u></u>	<u><u>(13,622)</u></u>

10. RELATED PARTY DISCLOSURES

The charity's employee, Rebecca Cupples is the wife of Trustee Ben Cupples. Wages paid to Rebecca Cupples are detailed in note 5.

Bangor 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		
Donations	37,192	22,402
Gift aid	6,643	4,666
	43,835	27,068
Other income		
Other income	927	31
	44,762	27,099
EXPENDITURE		
Charitable activities		
Wages	12,013	13,250
Venue costs	11,805	10,079
Children's ministry	784	853
Other ministry	-	55
Printing and production	74	81
Out gifting	1,073	843
Sundries	883	522
Events	2,367	2,020
Resources	415	372
Conferences	1,458	1,011
Outward facing ministry	406	-
VCUKI	1,440	1,420
Leadership training	672	1,032
World Vision expenses	1,358	-
Rebrand expenses	1,443	-
	36,191	31,538
Support costs		
Finance		
Bank charges	265	220
Other		
Sundries	3,001	2,245
Professional fees	2,498	1,605
Carried forward	5,499	3,850

This page does not form part of the statutory financial statements

Bangor Vineyard Church

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

	31.8.23 £	31.8.22 £
Other		
Brought forward	5,499	3,850
Travel and mileage	369	-
Assets	4,282	3,269
	<hr/>	<hr/>
	10,150	7,119
	<hr/>	<hr/>
Total resources expended	46,606	38,877
	<hr/>	<hr/>
Net expenditure	<u>(1,844)</u>	<u>(11,778)</u>

This page does not form part of the statutory financial statements

Bangor Vineyard Church

Northern Ireland - Charity number 108541

Annual report

Bangor 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 aims

Our vision is to be a church who passionately follow Jesus and lead our community into relationship with Him. We believe we are called to encourage, equip and release people into their full potential and divine destiny.

We are committed to serving our community through being practical, generous and compassionate.

Objectives:

To advance the Christian faith.

To provide Christian teaching and education including the promotion of healthy relationships, mental health and healthy financial stewardship.

To provide pastoral care for members across a range of issues that affect wider society.

To support the re-generation of our local community by actively encouraging our members to participate in activities that bring hope and renewal.

Activities

Weekly Sunday morning services with creche, kids club and church service.

Small Group meetings in homes.

Regular compassion initiatives (including supporting local foodbanks, nursing homes and a Christmas giveaway to support a local youth residential centre)

Summer BBQ and fun afternoon open to the wider community.

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's purpose and provide a benefit to the beneficiaries.

FINANCIAL REVIEW

Financial Review

The statement of financial activities which shows the results of the company is set out on page 4. The reported deficit for the period is £1,844. 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Bangor 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.

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI652470 (Northern Ireland)

Registered Charity number

108541

Registered office

6 Rathmore Crescent

Bangor

Co. Down

BT19 1DG

Trustees

Mr A R Carson Minister of Religion

Mr B D Cupples Head of Asset Management

Mr G W Storbeck External Reporting Manager

Mrs L Skelton Charity Worker (appointed 23.5.23)

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 25 January 2024 and signed on its behalf by:



Mr B D Cupples - Trustee

Bangor Vineyard Church

Northern Ireland - Charity number 108541

Annual return

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

I report on the accounts of the company for the year ended 31 August 2023, which are set out on pages four 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

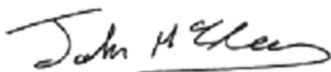
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the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

25 January 2024