

Company Registration Number: NI604963

Charity Number: 101536

Carrickfergus Vineyard Church

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

Annual Report and Unaudited Financial Statements

for the financial year ended 31 August 2024

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

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

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Laura Jane Farrell Deena Nimick (Appointed 9 January 2024) Paul Daniels (Resigned 31 October 2023) Stephen McCann (Resigned 16 April 2024) Gareth Harold Hamilton (Appointed 9 January 2024) Steven Milburn
Charity Number in Northern Ireland	101536
Company Registration Number	NI604963
Registered Office	27 Lancasterian Street Carrickfergus Co. Antrim BT38 7AB
Independent Examiner	McCleary & Company Ltd Chartered Accountants Garvey Studios 14 Longstone Street Lisburn Co. Antrim BT28 1TP

Carrickfergus Vineyard Church

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2024

The trustees 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 Carrickfergus 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

The objectives of Carrickfergus Vineyard are to seek and advance the Kingdom of God in our town by furthering the gospel of Jesus Christ, building up the faith of Christian believers, sharing in the training of Christian workers, promoting Christian education and bringing relief to the poor, the needy and the sick.

Objectives

During the year the church has fulfilled these objectives as set out below.

Connected Charities

During this period, we have continued to support the work of three charities by way of ongoing financial support. We also partner with Christians Against Poverty (CAP) through training and gifting in other ways. We are registered with Kintsugi Hope as a Wellbeing Group host and with ACTS435 as an advocate church.

These charities represent our commitment and support locally, nationally and internationally. We continue to give to these organisations in line with our income of financial donations.

Vineyard Churches UK & Ireland ("VCUKI") (nationally)

VCUKI exists to connect churches that hold common values and practices. It gives spiritual oversight to the senior pastors of Vineyard Churches and facilitates church planting. Carrickfergus Vineyard used the name "Vineyard" by agreement.

Stand by Me (internationally)

Below is a brief outline of their vision: -

Through our children's homes, schools and care centres, we aim to meet the individual needs of children who are orphaned, abandoned, abused and victims of war or disease, or are living in extreme poverty. We aim to make lasting improvements to children's lives, caring for them as Jesus would, by restoring their dignity and giving them a sense of worth. We want every child entrusted to us to feel loved and to reach their full potential.

Home for Good (locally)

Below is a brief outline of their vision: -

We believe the Church is ideally placed to ensure that every child and young person has the loving home they need. Our Biblical mandate to care for the vulnerable, extend hospitality and seek justice compels us to action. Through opening our homes and hearts to children and young people in care, and through our churches becoming a welcoming and supportive community to all looked after and adopted children and the families who care for them, we can make a transformational difference.

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for the financial year ended 31 August 2024

CAP UK – Christians Against Poverty UK

Carrickfergus Vineyard has partnered with this charity by way of paying for the training of 4 volunteers to become CAP Money Coaches. These Volunteers have been fully trained and authorised by CAP to operate as a money coach and regularly deliver the CAP Money Course. Below is a brief outline of their vision: -

Christians Against Poverty is a national debt counselling charity with a network of 190 centres based in local churches. CAP offers hope and a solution in debt through its unique, in-depth service.

ACTS435

Acts 435 is an online giving charity, directly connecting those who want to give with those who are in genuine need of their help. They work through a network of local churches and charities with registered advocates who meet with people who need money to meet a specific need, and put their requests on the Acts 435 website. These needs are met by online donors who can give generally or to meet a specific need.

Review of Activities, Achievements and Performance

The level of performance against objectives is, in the main, a reflection of the activity of the church members of Carrickfergus Vineyard who volunteer their time, energy and money freely because of faith. The leadership and organisation of this activity is the primary responsibility of the senior pastors and a small leadership team in support of the senior pastors.

Furthering the Gospel of Jesus Christ and Advancing the Kingdom of God

Carrickfergus Vineyard aims to advance the Kingdom of God throughout the town of Carrickfergus, across the whole country and island of Ireland. Our church has actively worked in our local community to be a blessing in practical and relational ways.

The church welcomes those of all or no faiths and from every background and community who wish to visit during our Sunday service. Some of those have decided to stay and join Carrickfergus Vineyard.

In October 2023 we moved our Sunday morning services to Carrickfergus Academy School, Downshire Road. This facilitates a main service, with separate environments for children and youth during this time, and the ability to host a cafe/coffee time afterwards to build community. Sunday evening Youth gatherings continued in our Town Centre Venue.

To engage with our community and bring the Gospel of Jesus Christ and Advance the Kingdom of God we run a number of ministries. Some people who attended, or were impacted by these ministries have then decided to join with us at Carrickfergus Vineyard. Below are some examples. A full overview of our community activities and special events can be found on our website at www.carrickfergusvineyard.org

- CAP Money course online.
- Working in collaboration with local primary and secondary schools and our own community relationships, we joined with Carrickfergus Foodbank to ensure that 34 families received a Christmas food parcel in the run up to the festive season.
- Meeting specific needs through ACTS435 referrals - This year we were able to support a number of people in our community to help purchase fuel, flooring for their house or replace white goods.
- A Nativity Trail event for the local community took place, offering families a free Christmas & Santa experience and treats at Kilcreggan Farm, with the aim of helping those being impacted by the increase in cost of living. This was attended by 103 children and their families.
- The Living Room – started in June 2023, a monthly Friday evening drop in space was open to encourage connection and tackle loneliness within Carrickfergus. This is a welcoming space for adults in Carrickfergus to relax and have a chat over a cuppa and toast. Perhaps even play a board game with others.
- Annual October Reach Supper & Storytelling evenings for women in our church and local community.
- Tots Tea Room weekly during term time for little ones and parents/carers.

We continued to lease our community venue in the centre of Carrickfergus where we run various community activities. These activities are detailed further in this report and are a result of our commitment to our local community.

Building up the Faith of Christian Believers, Training and Education

Sunday Church and Life Groups

Sunday Services and Life Groups continued to meet. Life Groups remained a vital means of connection and grew in number over the year. Life Groups are offered in addition to the practical teaching through Sunday services and empower Church members to live a God-centered lifestyle.

Carrickfergus Vineyard Church

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for the financial year ended 31 August 2024

Youth

Youth continued to gather in a number of environments including Sunday mornings during church and Sunday evenings. We also facilitated a youth "in-house weekend" in our town centre venue where our young people gathered to receive spiritual input and also do outreach into our local community. A number of our Young People also attended Summer Madness, a Christian Youth Festival this summer as well as taking opportunities to meet and serve with youth from other churches. A group of youth also attended MOVE, a summer camp held near Dublin, where they made friendships with young people of different backgrounds from across the island of Ireland. In July 2023 two of our volunteer youth leaders with a team of seven young people and a Stand by Me staff member travelled to Romania to work in a children's day care centre there, running children's clubs and assisting with practical maintenance in the centre. This has also resulted in further church support for Stand by Me charity through both awareness and increased financial support through more child sponsorships.

Encounter Nights

We restarted our monthly prayer and worship nights on Sunday evenings in Carrickfergus Academy and handed over leadership of these to our young adults to create leadership and training opportunities for the emerging generation.

Men's Ministry

Men's groups and events - we continued to run events specifically for men, such as curry nights and life groups for men, creating spaces to focus on both male emotional wellbeing and spiritual health.

Leadership

Leadership Essentials - we continued a monthly leadership course in conjunction with Antrim Coast Vineyard Church in Larne. This course is produced by Vineyard Churches UK & Ireland, covering many of the most important and foundational aspects of leadership, it is the perfect place to grow in understanding and insight alongside others from both these churches. Its aim is the development of current and emerging leaders and team leads.

Special Days

We also facilitate significant occasions in the lives of the church members including our Baptism service in June, Baby dedications in March and October and officiating at weddings and funerals as they arise.

Alpha

In the Spring Term of 2023 we ran the Alpha Course, open to anyone in our community, a series of interactive sessions that freely explore the basics of the Christian faith. This created a friendly and open minded environment for people to know more about Jesus and was facilitated by members of Carrickfergus Vineyard Church.

The Marriage Course

Developed in 1996, The Marriage Course has been run in over 117 countries for over 1.5 million couples. In the Spring Term two couples from our church facilitated this course for other couples to build a better strong marriage. The Cithrah Foundation, who we work in partnership with, kindly permitted us to use their premises to facilitate group sessions and individual break out times for couples.

Prayer

In March 2024 we hosted an Easter prayer week in our town centre venue in conjunction with 24-7 Prayer Ireland, creating a creative interactive prayer space and making it available for both our own church and people in the local community to drop in. This was also attended by a local primary school class and a local women's support group.

Volunteers

A number of volunteers are fully trained by CAP UK to act as money coaches and have been authorised to deliver the CAP money course. These volunteers deliver this course on a regular cycle.

Relieving the Poor, the Needy and the sick

Carrickfergus Vineyard actively seeks ways to bless and practically serve our community, especially the poor, the needy, young and old, including those who are outside our church community.

In partnership with CAP UK, Carrickfergus Vineyard collects food and gifts for those who are CAP clients. We have also given one-off crisis financial donations to CAP clients when requested to do so by our local CAP centre. This helps take the burden off statutory agencies, charities and community groups, allowing them time to put in place a long-term solution.

We have also supported families within our own church community with foodstuffs who have faced financial crisis or illness which has led to extreme hardship for them. We also act as a referral agency for Carrickfergus Food Bank and Carrickfergus BabyBank and are able to assist people in need to access those services.

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for the financial year ended 31 August 2024

In addition, the church continued to connect with and assist families in the community who became known to us through the Covid-19 crisis. These families were referred to our Compassion ministries by the local schools and partner charities. We are able to assist these families by providing vouchers for fresh food and additional sign-posting to agencies we work closely with such as FoodBank, BabyBank, CAP, Cithrah, Women's Aid etc.

Another way we are able to assist people in crisis is through ACTS435. As a registered church, we have an approved volunteer who acts as an advocate who can submit requests for funding on behalf of people in the community with specific needs. ACTS435 then processes the request and transfers funds to meet the need. Since registering in December 2020, our church has been able to fulfil over 30 requests to assist people with needs such as flooring, appliances and furniture.

Carrickfergus Vineyard is part of Carrick Together, a group of local churches and Carrickfergus YMCA working to support individuals seeking asylum and living in Carrickfergus.

Community Engagement & Support

CAP Money

The CAP money system is tried and tested and works irrespective of income or financial know-how. You will start by ordering your finances into a manageable system, and then learn how to make well-informed decisions about budgeting, cutting costs, saving and giving. By the end of the course, you will be empowered to save more, reduce your outstanding debts and make better financial decisions.

Tiny Tots Tea Room

This is a time to come along and enjoy some social time together with others from our community, while the young ones play. Tiny Tots Tea Room ran term time, Tuesday mornings, 9.30-11am, meeting in Carrickfergus Vineyard Community Venue. We have tea, toast, treats and toys for mums/dads/carers and their little ones, all are so welcome.

Living Room

A monthly Friday evening drop in runs in our town centre venue, providing a warm space for people to call in and have supper, chat and games with volunteers from our church community.

School mentoring

A mentoring team has been established by one of our pastors, Paul Daniels in Carrickfergus Academy, a local secondary school in our town, providing a team of mentors from our community to meet weekly with school pupils requiring additional support.

Book Club

This is again a space to come along and enjoy some social time together with others from the community and discuss the book of the month. Book club meets once a month in combination of online and in person gatherings to facilitate different needs of women in the local community. Some of our in person gatherings include hosting authors and facilitating cinema trips for women from our local community.

Food Bank

We continue to partner with another local church, (Jordan Victory Church) and the Trussell Trust, who operate a local food bank which is part of the nationwide Trussell Trust food banks. Jordan Victory Church takes the lead on this due to the physical facilities they have at their disposal.

Fostering and adoption

We have been working along with the Home for Good charity, believing that the church can make a difference for the children who need a home, raising awareness of the need for foster and adoptive parents. We are a Home for Good church offering a welcoming community for families on this journey. Chantel Daniels, one of our pastors, provides input to the Home for Good NI Advisory Board.

Garden of Eden Allotment

Our church allotment is located just behind Eden Community Centre. This is a special place that everyone is welcome to be part of, from pulling weeds, sowing seeds, digging, building fences, chatting and enjoying the space. We grow food for the local community and we grow as individuals in the community together.

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for the financial year ended 31 August 2024

Other Groups

We had other agencies using our Vineyard Venue in 2023-2024.

Links Counselling Service

Links Counselling Service is a charity that exists to make counselling accessible to everyone within the community. They offer professional counselling for children, young people, adults and couples to ensure that no one journeys alone. We are now making two rooms available in our venue facilitating Links extending their counselling services available to the local community through our venue, by having three counsellors over three days a week.

Women's Aid

Women's Aid have been using our larger meeting room to host courses with groups of women each term since September 2021.

Summary

It should be noted that the above is not a complete list of activities. However, they do demonstrate Carrickfergus Vineyard is continuing to fulfill its obligations and achieve its objectives.

Financial Review

The results for the financial year are set out on page 12 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 £130,948 (2023 - £121,839) and liabilities of £4,231 (2023 - £2,016). The net assets of the charity have increased by £6,894.

Reserves Position and Policy

Investment Policy

The constitution of Carrickfergus Vineyard Church authorises the Trustees to make and hold investments using its funds. Cash balances are currently held with The Cooperative Bank plc. The Dankse Bank accounts have now closed but were active in the 23/24 year. The Trustees have regard to the liquidity requirements of the organisation and have operated a policy of keeping available funds within interest bearing accounts.

Reserves Policy

The Trustees who served in this period have undertaken the work of the charity, identified the major risks to which the charity is exposed and are satisfied that all appropriate policies are in place to mitigate these risks. Carrickfergus Vineyard maintains reserves in order to cover fluctuations in income and expenditure, to allow for any major unexpected expenditure, or to mitigate any decline in the overall financial environment.

Structure, Governance and Management

Structure

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee (company number NI604963) as well as a registered charity, in which company directors also form the Board of Trustees. The liability of each Trustee in the event of winding up is limited to £1. The Church is associated with Vineyard Churches UK. The association provides pastoral care for the Senior Pastors and family and external reference concerning church affairs and doctrine.

The day to day running of the church is by the Senior Pastors, Paul Daniels and Chantel Daniels

Induction and training of new Trustees

New Trustees are appointed when appropriate. Suitable candidates, who are generally, but not exclusively, selected from within the membership of Carrickfergus Vineyard, are considered on the basis of their skills, experience and sympathy with the aims of the church. New Trustees have the opportunity of reviewing appropriate documents, including the accounts as part of their induction process.

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2024

Risk Management

The systems of internal control are designed to provide a reasonable, but not absolute, assurance against material misstatement or loss. They include:

- An annual budget approved by the Trustees.
- Regular review by the Trustees of financial reports.
- Identification and management of risk.

Trustees

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

Laura Jane Farrell
Deena Nimick (Appointed 9 January 2024)
Paul Daniels (Resigned 31 October 2023)
Stephen McCann (Resigned 16 April 2024)
Gareth Harold Hamilton (Appointed 9 January 2024)
Steven Milburn

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. Carrickfergus Vineyard Church subscribes to and is compliant with the following:

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

Carrying On Our Work

The Senior Pastors, leadership team and volunteers of Carrickfergus Vineyard Church will continue to build on the work that is already happening in the church in order to follow God, to form an authentic community of believers and fulfil the Kingdom ministries left to us. We are going to intentionally see lives transformed by Jesus starting with our own. We will continue to grow and adapt our outreach projects, working with the poor in Carrickfergus, both practically and relationally and we will continue to serve our community as a whole.

We will continue to support our connected charities locally, nationally and internationally by way of ongoing financial support and partnership.

We will continue to operate as a 'come as you are' church and be 'a place of hope'.

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



Steven Milburn
Trustee

Carrickfergus Vineyard Church

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2024

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

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that period.

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

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

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

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

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



Steven Milburn
Trustee

Carrickfergus Vineyard Church

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INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF CARRICKFERGUS 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.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

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
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Date: 27 March 2025

Carrickfergus Vineyard Church

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STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 August 2024

		Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
	Notes	£	£	£	£	£	£
Income							
Donations and legacies	3.1	181,427	7,774	189,201	177,870	5,706	183,576
Investments	3.2	551	838	1,389	191	299	490
Total income		181,978	8,612	190,590	178,061	6,005	184,066
Expenditure							
Charitable activities	4.1	180,337	3,359	183,696	188,465	4,255	192,720
Net income/(expenditure)		1,641	5,253	6,894	(10,404)	1,750	(8,654)
Transfers between funds		-	-	-	1,930	(1,930)	-
Net movement in funds for the financial year		1,641	5,253	6,894	(8,474)	(180)	(8,654)
Reconciliation of funds:							
Total funds beginning of the year	12	56,841	62,982	119,823	65,315	63,162	128,477
Total funds at the end of the year		58,482	68,235	126,717	56,841	62,982	119,823

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

Carrickfergus Vineyard Church

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Company Number: NI604963

BALANCE SHEET

as at 31 August 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	8	724	1,157
Current Assets			
Debtors	9	1,845	3,488
Cash at bank and in hand		128,379	117,194
		130,224	120,682
Creditors: Amounts falling due within one year	10	(4,231)	(2,016)
Net Current Assets		125,993	118,666
Total Assets less Current Liabilities		126,717	119,823
Funds			
Restricted trust funds		68,235	62,982
General fund (unrestricted)		58,482	56,841
Total funds	12	126,717	119,823

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 March 2025 and signed on its behalf by



Steven Milburn
Trustee

Carrickfergus Vineyard Church

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

1. GENERAL INFORMATION

Carrickfergus Vineyard Church is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 27 Lancasterian Street, Carrickfergus, Co. Antrim, BT38 7AB which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

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

Statement of compliance

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

Cash flow statement

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

Fund accounting

The following are the categories of funds maintained:

Restricted funds

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

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

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

Income

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

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Carrickfergus 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

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.

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:

Fixtures, fittings and equipment - 20% on reducing balance

Debtors

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

Cash at bank and in hand

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

Taxation

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

3.	INCOME				
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Donations	155,515	7,774	163,289	154,637
	Gift aid	25,912	-	25,912	28,939
		<u>181,427</u>	<u>7,774</u>	<u>189,201</u>	<u>183,576</u>
3.2	INVESTMENTS	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Deposit account interest	551	838	1,389	490
		<u>551</u>	<u>838</u>	<u>1,389</u>	<u>490</u>
4.	EXPENDITURE				
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024
		£	£	£	£
	Expenditure on charitable activities	67,272	-	116,424	183,696
		<u>67,272</u>	<u>-</u>	<u>116,424</u>	<u>183,696</u>

Carrickfergus Vineyard Church

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

4.2 SUPPORT COSTS	Charitable Activities	2024	2023
	£	£	£
Church running and sundry costs	4,033	4,033	4,376
Trustees' social security	-	-	447
Trustees' pensions paid	116	116	676
Office expenses	4,638	4,638	3,723
Travel and subsistence	852	852	1,052
Independent examination	2,421	2,421	1,587
Legal and professional costs	4,823	4,823	5,419
Pensions	2,534	2,534	1,741
Social security	2,058	2,058	1,563
Depreciation of tangible fixed assets	433	433	287
Trustees' salaries	3,861	3,861	22,523
Wages	90,655	90,655	71,387
	116,424	116,424	114,781

5. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2024	2023
		£	£
Church running and sundry costs	100%	4,033	4,376
Trustees' social security	100%	-	447
Trustees' pensions paid	100%	116	676
Office expenses	100%	4,638	3,723
Travel and subsistence	100%	852	1,052
Independent examination	100%	2,421	1,587
Legal and professional costs	100%	4,823	5,419
Pensions	100%	2,534	1,741
Social security	100%	2,058	1,563
Depreciation of tangible fixed assets	100%	433	287
Trustees' salaries	100%	3,861	22,523
Wages	100%	90,655	71,387
		116,424	114,781

6. NET INCOME

	2024	2023
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	433	287
Independent Examiner's remuneration: - Independent examination services	2,421	1,587

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

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

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

	2024 Number	2023 Number
Pastoral and administration	<u>5</u>	<u>5</u>
The staff costs comprise:	2024	2023
	£	£
Wages and salaries	94,516	93,910
Social security costs	2,174	2,686
Pension costs	2,534	1,741
	<u>99,224</u>	<u>98,337</u>

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

8. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
At 31 August 2024	<u>5,336</u>	<u>5,336</u>
Depreciation		
At 1 September 2023	4,179	4,179
Charge for the financial year	433	433
At 31 August 2024	<u>4,612</u>	<u>4,612</u>
Net book value		
At 31 August 2024	<u>724</u>	<u>724</u>
At 31 August 2023	<u>1,157</u>	<u>1,157</u>

9. DEBTORS

	2024 £	2023 £
Other debtors	1,228	2,909
Prepayments and accrued income	617	579
	<u>1,845</u>	<u>3,488</u>

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

10. CREDITORS		2024	2023		
Amounts falling due within one year		£	£		
Taxation and social security costs		1,074	-		
Accruals and deferred income:					
Pension accrual		603	521		
Other accruals		2,554	1,495		
		<u>4,231</u>	<u>2,016</u>		
11. RESERVES		2024	2023		
		£	£		
At the beginning of the year		119,823	128,477		
Surplus/(Deficit) for the financial year		6,894	(8,654)		
At the end of the year		<u>126,717</u>	<u>119,823</u>		
12. FUNDS					
12.1 RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds	Restricted Funds		
		£	£		
At 1 September 2022		65,315	63,162		
Movement during the financial year		(8,474)	(180)		
At 31 August 2023		56,841	62,982		
Movement during the financial year		1,641	5,253		
At 31 August 2024		<u>58,482</u>	<u>68,235</u>		
12.2 ANALYSIS OF MOVEMENTS ON FUNDS					
	Balance	Income	Expenditure	Transfers	Balance
	1 September			between	31 August
	2023			funds	2024
	£	£	£	£	£
Restricted funds					
Building fund	54,208	6,649	-	-	60,857
Compassion	8,774	1,963	3,359	-	7,378
	<u>62,982</u>	<u>8,612</u>	<u>3,359</u>	<u>-</u>	<u>68,235</u>
Unrestricted funds					
Unrestricted General	56,841	181,978	180,337	-	58,482
Total funds	<u>119,823</u>	<u>190,590</u>	<u>183,696</u>	<u>-</u>	<u>126,717</u>

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

12.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	-	68,235	-	68,235
Unrestricted general funds	724	61,989	(4,231)	58,482
	724	130,224	(4,231)	126,717

13. 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.

14. TRUSTEES' REMUNERATION

	2024 £	2023 £
Remuneration	3,861	22,523

There were no trustees' expenses paid during the year to 31 August 2024 nor for the year ended 31 August 2023. Trustees' remuneration relates to payment in relation to work carried out as an employee rather than payment for services as a Trustee.

15. POST-BALANCE SHEET EVENTS

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

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

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2024

Carrickfergus Vineyard Church

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 August 2024

	2024 £	2023 £
Income		
Donations	163,289	154,637
Gift Aid	25,912	28,939
Deposit account interest	1,389	490
	<u>190,590</u>	<u>184,066</u>
Expenses		
Wages and salaries	94,516	93,910
Social security costs	2,174	2,686
Pensions	2,534	1,741
Ministry	10,548	26,061
Venue costs	27,415	21,966
Kid's ministry	5,746	8,266
Out Gifting	20,611	18,238
Speakers Costs	458	141
Worship	2,494	3,267
Office Expenses	4,638	3,723
Travelling and entertainment	852	1,052
Legal and Professional Costs	4,823	5,419
Accountants fees	2,421	1,587
Church Running & Sundry Costs	4,033	4,376
Depreciation	433	287
	<u>183,696</u>	<u>192,720</u>
Net surplus/(deficit)	<u><u>6,894</u></u>	<u><u>(8,654)</u></u>