



# *Patton Rainey Stenson Limited*

Chartered Accountants and Registered Auditors

REGISTERED COMPANY NUMBER: NI613214 (Northern Ireland)  
REGISTERED CHARITY NUMBER: 102556

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**THE LAKES VINEYARD CHURCH**

Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

**THE LAKES VINEYARD CHURCH**

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**for the Year Ended 31 MARCH 2023**

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## **THE LAKES VINEYARD CHURCH**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 MARCH 2023**

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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 March 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**

The charity's objectives are for the public benefit and are restricted to the following:-

- (a) to advance the Christian Faith in accordance with the statement of beliefs
- (b) to further Christian education
- (c) to relieve sickness, financial hardship and poverty and to promote and preserve good health by provision of funds, goods or services of any kind, including through the provision of counselling training in life skills and support
- (d) to further or benefit the residents of Enniskillen and surrounding area without distinction of sex, sexual orientation, race or political, religions or other opinions by associating together the said residents, and the local authorities, voluntary and other organisations in a common effect to provide facilities in the interest of social welfare for recreation leisure time occupation with objectives of improving conditions of life for the residents.

These objectives are to be carried out in such part of Enniskillen, the United Kingdom or the world so the Trustees may from time to time think fit.

##### **Significant activities**

The main activities are as follows:-

Sunday morning services are held at Cross Street, Enniskillen.

This year The Lakes Vineyard Church and Enniskillen Foodbank have had a more collaborative experience with other charities and agencies in the county than ever before. We have worked alongside more than 80 agencies this year and have signposted many clients to other groups who specialise in other areas to ourselves. Along with the support of the general public we have supported over 6,000 people with food and baby products. As of December 2023, we were up on our distribution on the previous year. It is an honour and a privilege to serve our community and we look forward to continuing our work into the following year.

##### **Public benefit**

The Trustees seek to ensure that the Public benefit requirement is considered and The Lakes Vineyard Church facilitates the advancement of the Christian Religion having due regard to the Charity Commission guidance on public benefit.

#### **FINANCIAL REVIEW**

##### **Financial review**

The results for the year ended 31 March 2023 are set out on pages 4 and 5 of the financial statements.

The Church is reliant on the voluntary gifts and donations from its donors. The total income for the year ended 31 March 2023 amounted to £76,038 (2022:£43,005). The total expenditure was £61,792 (2022:£55,751)

The Trustees consider that the unrestricted fund of the charity is sufficient and adequate to fulfil their obligations. The charity held £37,515 in cash reserves at the year end (2022:£21,599).

##### **Reserves policy**

The income of the Church is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

## THE LAKES VINEYARD CHURCH

### REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2023

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#### **FINANCIAL REVIEW**

##### **Going concern**

The trustees are of the opinion that the church has sufficient resources at the date of approval of these financial statements, to meet commitments which will arise in the following year from the date of signing this report and subject to the continuing support from church members to fund on an on going basis the church's current activities and other financial commitments.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company is also recognised as a charity by H M Revenue and Customs (46710 16762). The company was incorporated on 14 June 2012 and registered with the Charity Commission for Northern Ireland on 9 June 2015.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

NI613214 (Northern Ireland)

##### **Registered Charity number**

102556

##### **Registered office**

Rev J W Shades  
Beech Lodge  
36 Enniskillen Road  
Ballinamallard  
Co. Fermanagh  
BT94 2BD

##### **Trustees**

Rev J W Shades  
Rev A T E Quill  
Miss S Loane (appointed 1.4.22)

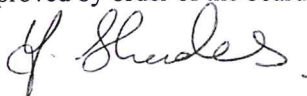
##### **Independent Examiner**

Mrs S Stenson FCA  
Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

##### **Bankers**

Danske Bank  
18 Ballymoney Road  
Ballymena  
Co. Antrim  
BT43 5BY

Approved by order of the board of trustees on 22 March 2024 and signed on its behalf by:



Rev J W Shades - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE LAKES VINEYARD CHURCH**

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I report on the accounts of the company for the year ended 31 March 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.

Mrs S Stenson FCA

Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

22 March 2024

**THE LAKES VINEYARD CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**for the Year Ended 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		13,310	62,728	76,038	42,989
Investment income	2	-	-	-	16
<b>Total</b>		<u>13,310</u>	<u>62,728</u>	<u>76,038</u>	<u>43,005</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		10,643	51,149	61,792	55,751
<b>NET INCOME/(EXPENDITURE)</b>		2,667	11,579	14,246	(12,746)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		401	31,145	31,546	44,292
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>3,068</u>	<u>42,724</u>	<u>45,792</u>	<u>31,546</u>

The notes form part of these financial statements

**THE LAKES VINEYARD CHURCH**

**BALANCE SHEET**  
**31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	2,153	11,390	13,543	14,635
<b>CURRENT ASSETS</b>					
Debtors	8	-	-	-	1,560
Cash at bank		1,341	36,174	37,515	21,599
		<u>1,341</u>	<u>36,174</u>	<u>37,515</u>	<u>23,159</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(426)	(4,840)	(5,266)	(6,248)
		<u>915</u>	<u>31,334</u>	<u>32,249</u>	<u>16,911</u>
<b>NET CURRENT ASSETS</b>					
		<u>3,068</u>	<u>42,724</u>	<u>45,792</u>	<u>31,546</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>3,068</u>	<u>42,724</u>	<u>45,792</u>	<u>31,546</u>
<b>NET ASSETS</b>		<u>3,068</u>	<u>42,724</u>	<u>45,792</u>	<u>31,546</u>
<b>FUNDS</b>	10				
Unrestricted funds				3,068	401
Restricted funds				42,724	31,145
<b>TOTAL FUNDS</b>				<u>45,792</u>	<u>31,546</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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.

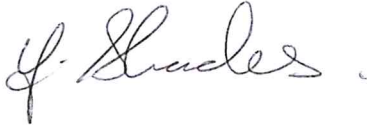
**THE LAKES VINEYARD CHURCH**

**BALANCE SHEET - continued**  
**31 MARCH 2023**

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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 22 March 2024 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J. W. Shades', is written over a horizontal line.

Rev J W Shades - Trustee

## THE LAKES VINEYARD CHURCH

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 MARCH 2023

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#### 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.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Fixtures and fittings	- 20% on reducing balance

Fixed assets are stated at cost less depreciation.

##### **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.

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

**THE LAKES VINEYARD CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2023**

**2. INVESTMENT INCOME**

	<b>31.3.23</b>	<b>31.3.22</b>
	<b>£</b>	<b>£</b>
Deposit account interest	-	16
	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

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

	<b>31.3.23</b>	<b>31.3.22</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	3,899	3,908
Other operating leases	5,200	4,800
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

Reverend J Shades received trustee's remuneration of £24,543 in the year for the role he undertakes in the Foodbank (2022:£22,142).

**Trustees' expenses**

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

**5. STAFF COSTS**

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

	<b>31.3.23</b>	<b>31.3.22</b>
Employees	<u>          1</u>	<u>          1</u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,654	37,335	42,989
Investment income	<u>          1</u>	<u>          15</u>	<u>          16</u>
<b>Total</b>	<u>          5,655</u>	<u>          37,350</u>	<u>          43,005</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	<u>          10,924</u>	<u>          44,827</u>	<u>          55,751</u>
<b>NET INCOME/(EXPENDITURE)</b>	(5,269)	(7,477)	(12,746)

**THE LAKES VINEYARD CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	5,670	38,622	44,292
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>          </u> <u>          </u> 401	<u>          </u> <u>          </u> 31,145	<u>          </u> <u>          </u> 31,546

**7. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2022	10,508	21,985	32,493
Additions	-	2,807	2,807
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2023	10,508	24,792	35,300
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 April 2022	7,304	10,554	17,858
Charge for year	1,051	2,848	3,899
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2023	8,355	13,402	21,757
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>          </u> <u>          </u> 2,153	<u>          </u> <u>          </u> 11,390	<u>          </u> <u>          </u> 13,543
At 31 March 2022	<u>          </u> <u>          </u> 3,204	<u>          </u> <u>          </u> 11,431	<u>          </u> <u>          </u> 14,635

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Prepayments and accrued income	-	1,560
	<u>          </u>	<u>          </u>

**THE LAKES VINEYARD CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Social security and other taxes	2,787	2,486
Accruals and deferred income	2,479	3,762
	<u>5,266</u>	<u>6,248</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	401	2,667	3,068
<b>Restricted funds</b>			
Food Bank Fund	31,145	11,579	42,724
	<u>31,546</u>	<u>14,246</u>	<u>45,792</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	13,310	(10,643)	2,667
<b>Restricted funds</b>			
Food Bank Fund	62,728	(51,149)	11,579
	<u>76,038</u>	<u>(61,792)</u>	<u>14,246</u>

**Comparatives for movement in funds**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	5,670	(5,269)	401
<b>Restricted funds</b>			
Food Bank Fund	38,622	(7,477)	31,145
	<u>44,292</u>	<u>(12,746)</u>	<u>31,546</u>

**THE LAKES VINEYARD CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2023**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,655	(10,924)	(5,269)
<b>Restricted funds</b>			
Food Bank Fund	37,350	(44,827)	(7,477)
<b>TOTAL FUNDS</b>	<u>43,005</u>	<u>(55,751)</u>	<u>(12,746)</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	5,670	(2,602)	3,068
<b>Restricted funds</b>			
Food Bank Fund	38,622	4,102	42,724
<b>TOTAL FUNDS</b>	<u>44,292</u>	<u>1,500</u>	<u>45,792</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,965	(21,567)	(2,602)
<b>Restricted funds</b>			
Food Bank Fund	100,078	(95,976)	4,102
<b>TOTAL FUNDS</b>	<u>119,043</u>	<u>(117,543)</u>	<u>1,500</u>

**THE LAKES VINEYARD CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2023**

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**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

## THE LAKES VINEYARD CHURCH

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 MARCH 2023

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and offerings	9,877	7,889
Gift aid	3,442	3,769
Grants	-	1,299
Donations under Gift Aid	62,719	30,032
	<hr/>	<hr/>
	76,038	42,989
<b>Investment income</b>		
Deposit account interest	-	16
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>76,038</b>	<b>43,005</b>
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Remuneration	24,543	22,142
Rent	5,200	4,800
Rates and water rates	463	518
Insurance	527	822
Light and heat	2,232	1,436
Telephone	3,428	2,062
Postage and stationery	-	776
Advertising	-	174
General expenses and sundries	1,348	1,787
Maintenance	379	1,244
Gifts to visiting speakers and others	400	362
Pastoral care	607	1,217
Training	70	-
Outreach	11	71
Travel expenses	-	203
Food bank	5,903	4,189
Conference costs and leadership expenses	583	-
Motor expenses	8,847	5,317
Office running costs	67	484
Canadian Mission	-	3,275
Missionary trips	2,422	-
Depreciation on improvements to property	1,051	1,051
Depreciation on fixtures and fittings	2,848	2,857
	<hr/>	<hr/>
	60,929	54,787
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	133	214
Carried forward	133	214

This page does not form part of the statutory financial statements

**THE LAKES VINEYARD CHURCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 MARCH 2023**

	31.3.23 £	31.3.22 £
<b>Finance</b>		
Brought forward	133	214
Bank interest	10	-
	<u>143</u>	<u>214</u>
<b>Governance costs</b>		
Independent examination	720	500
Professional fees	-	250
	<u>720</u>	<u>750</u>
Total resources expended	<u>61,792</u>	<u>55,751</u>
<b>Net income/(expenditure)</b>	<u>14,246</u>	<u>(12,746)</u>