

Company Registration Number: NI654056
Charity Number: NIC107849

Antrim Coast 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
Garvey Studios
14 Longstone Street
Lisburn
Co Antrim
BT28 1TP
Northern Ireland

Antrim Coast Vineyard Church
(A company limited by guarantee, not having a share capital)
CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 8
Statement of Directors' Responsibilities	9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 - 17
Supplementary Information relating to the Financial Statements	19

Antrim Coast Vineyard Church

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Mark Robert Brown Paul Richard Daniels Jonathan Michael McCabe Andrea Howard (Resigned 30 June 2024)
Charity Number in Northern Ireland	NIC107849
Company Registration Number	NI654056
Registered Office	61 Clover Brook Larne Co Antrim BT40 2UP Northern Ireland
Independent Examiner	McCleary & Company Ltd Garvey Studios 14 Longstone Street Lisburn Co Antrim BT28 1TP Northern Ireland

Antrim Coast Vineyard Church

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

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 August 2024

The directors present their Directors' 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 Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors 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 directors of Antrim Coast 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

Objectives

The objectives of Antrim Coast Vineyard Church are to seek and advance the Kingdom of God in Larne Town, Antrim Coast, and the surrounding area 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 bring relief to the poor, the needy and the sick.

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

Strategy

Connected Charities

During this period, we supported the work of four charities listed below by way of Financial or Giving support. The following represent our commitment and support to Charities at a Local, National, and international level.

1. Larne Food Bank (Trussell Trust) (Local)

Below is a brief outline of their mission: -

- To end hunger and Poverty in the UK
- Bringing communities together to end hunger and poverty in the UK by providing compassionate, practical help with dignity whilst challenging injustice.

2. YMCA Larne (Local)

Below is a brief outline of their mission:-

Our YMCA vision is a world where every person lives in harmony with self, with society and with creation.

Our YMCA mission is to empower young people and communities worldwide to build a just, sustainable, equitable and inclusive world, where every person can thrive in body, mind and spirit.

3. Stand by Me (International)

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 self-worth. We want every child entrusted to us to feel loved and to reach their full potential.

4. Vineyard Churches UK & Ireland ("VCUKI") (National)

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 such as Antrim Coast Vineyard. Vineyard use the name "Vineyard" by agreement.

Antrim Coast Vineyard Church

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

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 August 2024

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Antrim Coast Vineyard Church is a registered charity, charity number NI654056 duly constituted by means of its Memorandum and Articles of Association and operating as a church.

The Church is also registered with the Charity Commission for Northern Ireland, Charity number 107849.

Organisational Structure

Antrim Coast Vineyard Church is a company limited by guarantee (company number NI654056) in which the company directors also form the board of Trustees. The liability of each Trustee in the event of a winding up is limited to £1. The Church is associated to Vineyard Churches UK. The association provides pastoral care for the Senior Pastors and family and an external reference concerning church affairs and doctrine.

The day to day running of the church is by the Senior Pastors, Andrew Howard, and Andrea Howard, alongside a leadership team.

Induction and training of new trustees

New Trustees are appointed when appropriate. Suitable candidates, who are generally selected from within the membership of Antrim Coast Vineyard, are considered on 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 the induction process.

Review of Activities, Achievements and Performance

Performance against objectives.

The level of performance against objectives is, in the main, a reflection of the activity of the Church members of Antrim Coast Vineyard Church 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 leadership team in support of the senior pastors.

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

Antrim Coast Vineyard Church aims to advance the Kingdom of God throughout the town of Larne, Antrim coast and surrounding areas, across the whole country and the island of Ireland.

Our Church has actively worked in our local communities 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 Church gatherings.

Sunday gatherings were held at Unit 1D, Ledcom Industrial Estate, 100 Bank Road, Larne BT40 3AW until 30th June 2024.

To promote community engagement and bring the Gospel of Jesus Christ and Advance the Kingdom of God we have run the following numerous events in addition to regular Sunday gatherings.

2023

- Weekly Sunday Gatherings from Sunday 3rd September – Sunday 10th December
- Light Kids Program meeting weekly on Sundays from 3rd September
- Refresh Hygiene Store open 2x per week from week beginning 4th September – week beginning 18th December
- Coast Women Gather & Graze Friday 8th September
- 6 different Coast Groups (small groups) ran weekly from week beginning 11th September – week beginning 4th December
- Coast Men & Lads Football Match and Food Friday 15th September
- Search Lights Youth Program meeting 2 x Sundays per month from 24th September
- Sunday Together all-age Gathering Sunday 1st October
- School Blessing Project through October 2023
- Refresh Hygiene Store host Scouts evening Friday 6th October
- Birthday Celebration Gathering Sunday 8th October
- Half- Term Family Brunch Sunday 5th November

Antrim Coast Vineyard Church

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

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 August 2024

- Inter-Denominational Healing Service Sunday 19th November
- Coast Women half-day Retreat Saturday 25th November
- Coast Women Christmas Gather & Graze Friday 8th December
- Coast Men Christmas Cinema Trip Saturday 9th December
- Light Kids Christmas Nativity Sunday 10th December
- Christmas Coffee and Carols Sunday 17th December
- Light Kids Christmas Party Sunday 17th December
- Christmas Breakfast Bundles Packing & Delivering Sunday 24th December
- Online New Year's Eve Carol Service Sunday 31st December

2024

- New Year Worship Night Thursday 4th January
- Weekly Sunday Gatherings from Sunday 7th January – Sunday 30th June
- Light Kids Program meeting weekly on Sundays from 7th January
- Refresh Hygiene Store open 2x per week from week beginning 8th January – week beginning 24th June
- Search Lights Youth Program meeting 2 x Sundays per month from 14th January
- 5 different Coast Groups (small groups) ran fortnightly from week beginning 22nd January – week beginning 11th March
- Sunday Together all-age Gathering Sunday 11th February
- Light Kids Coast Girls Evening Friday 16th February
- Celebrating Women Gathering Sunday 10th March
- Palm Sunday Gathering Sunday 24th March
- Good Friday Worship and Prayer Friday 29th March
- Coast Women half-day Retreat Saturday 30th March
- Easter Sunday Celebration Sunday 31st March
- Easter Brunch and Activities Sunday 7th April
- 5 different Coast Groups (small groups) ran fortnightly from week beginning 17th April – week beginning 27th May
- Baptism Celebrations at Older fleet Rowing Club Sunday 19th May
- Refresh Hygiene Store Asda Day Saturday 25th May
- ACV Special Family Gathering Sunday 26th May
- June Prayer Gatherings Tuesday 4th and 18th June
- Coast Women Gather & Graze Friday 7th June
- Coast Men Noodle Night Friday 14th June
- Fathers of All Kinds Celebration Sunday 16th June
- Worship Song writing Day Saturday 22nd June
- Celebration Sunday at Ledcom Sunday 30th June
- Search Lights at Summer Madness Sunday 30th June
- July Prayer Gatherings Tuesday 2nd and 16th July
- July Family Summer Walk in Glenarm Sunday 7th July
- July Summer Gathering in Glenarm Sunday 14th July
- Refresh Hygiene Store open 18th and 25th July
- July Summer Gathering in Larne Sunday 21st July
- July Summer Gathering in Whitehead Sunday 28th July
- Refresh Hygiene Store open x 4 Thursday from 1st August
- Coast Women Summer Read Friday 2nd August
- August Summer Gathering in Larne Sunday 4th August
- August Prayer Meetings Tuesday 6th and 20th August
- Summer BBQ Islandmagee Sunday 11th August
- August Summer Gathering Glenarm Sunday 18th August

An overview of our community activities and special events can be found on

<https://antrimcoastvineyard.org>

<https://www.facebook.com/antrimcoastvineyard>

<https://www.instagram.com/antrimcoastvineyard>

Building up the Faith of Christian Believers, Training, and education.

Attendance at Church gatherings and life groups remained steady throughout this period.

Relieving the Poor, those in need and the sick.

Antrim Coast Vineyard Church actively seeks ways to bless and practically serve our community, especially the poor, those in need, young and old, including those who are outside our church community. Examples of this are as follows:-

Antrim Coast Vineyard Church

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

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 August 2024

Sparrow Centre (Antrim Coast Vineyard)

In 23/24 the Church has continued to provide Refresh, a hygiene store where the community can visit to avail of free personal care and hygiene items at Unit 2, LEDCOM industrial estate Larne.

Refresh our hygiene store in The Sparrow Centre is stocked with a wide selection of basic toiletries and laundry products. We believe everyone within our local community has the right to feel clean, and with an emphasis on dignity, Refresh also provides other items (such as haircare, skincare, and makeup products). Refresh is stocked by local donations, from community, friends, and supporters – people who are passionate about working together to provide accessible spaces of dignity and hope.

Affording dignity means our service is on a non-referral basis, though referrals from community partners are welcome. Individuals & families are invited to pick up essential items they need, free of charge, no referral necessary. In 2023 we created a Visitor Agreement which included up to two monthly visits per household with a maximum of 20 items per visit. We work with Larne Foodbank, Home Start, Baby Bank, Sure Start, Larne Community Fridge, In-kind Direct and other organisations. Currently we open twice per week, staffed by a team of volunteers from our Church community.

OBJECTIVES AND ACTIVITIES

Community Engagement and Support

Sparrow Centre (Antrim Coast Vineyard)

As above, the Church has identified a need for providing free personal care and hygiene items to the local community and opened additional premises in October 2022 for the purpose of providing these services.

Foodbank

In partnership, Antrim Coast Vineyard Church have supported the Larne Food Bank (Trussell Trust) by providing financial donations and essential foodstuffs and other necessary items. We have been informally approached by the Foodbank as of August 2024 to consider partnership for their Christmas Hamper Appeal. A meeting is to be arranged in the autumn time TBC.

Larne Community Cluster Group

Antrim Coast Vineyard through The Sparrow Centre has joined The Larne Community Cluster Group. This is MEA Council's Community Development initiative, which promotes collaboration across community groups to deliver benefits, not only for the participating groups, but also for the wider community. The overarching aim of Council's strategic approach to community development is that The MEA Council area is recognised as a place where the community and partner organisations work together cohesively and effectively to improve the quality of life of residents.

Through The partnership collaboration of the group, The Sparrow Centre is working together with others to improve the quality of life for the local Larne and Antrim Coast area.

Summary

It should be noted the above is not a complete list of activities. However, they demonstrate Antrim Coast Vineyard Church is continuing to fulfil 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.

Employment

The Charity currently employs Senior Pastor Andrea Howard on a part time basis, 10 hours per week.

Investment Policy

The constitution of Antrim Coast Vineyard Church authorises the Trustees to make and hold investments using its funds. Cash balances are currently held with the HSBC Bank.

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.

Antrim Coast Vineyard maintains reserves in order to cover fluctuations in income and expenditure, and to allow for any major unexpected expenditure, or to mitigate any decline in the overall financial environment.

Antrim Coast Vineyard Church

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

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 August 2024

New Building

With the increasing need for further Church space and capacity, the Trustee's and supporting volunteers identified a larger suitable space at the YMCA building, Pound Street Larne.

The wider Church family were also invited to visit the new space, and the feedback received was positive.

Subsequently, it was agreed that the new building met the needs of the Church, and the YMCA was approved as being the new location for Antrim Coast Vineyard Church gatherings, effective from 1st September 2024.

From a financial point of view, the rental costs of the new building will also provide a significant financial savings to the Church.

Community Grant

During March 2024, the National Lottery Community fund donated £20,000 to Antrim Coast Vineyard Church in support of the running costs of the Compassion Refresh project at the Sparrow Centre, Unit 2, LEDCOM Industrial estate, Larne.

These funds are restricted to the said project and are valid for a period of 2 years.

CARRYING ON OUR WORK

The Senior Pastors, volunteer team of Antrim Coast 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 desire to intentionally see lives transformed by Jesus starting with our own. We will continue to grow our outreach projects, working with the poor in Larne, Antrim coast and surrounding areas, 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 and giving support.

We will continue to operate as a "Come as You Are" church and always seek to make room for another.

Financial Results

At the end of the financial year the charity has assets of £75,483 (2023 - £59,468) and liabilities of £0.00 (2023 - £0.00). The net assets of the charity have increased by £16,015.

Directors

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

Mark Robert Brown

Paul Richard Daniels

Jonathan Michael McCabe

Andrea Howard (Resigned 30 June 2024)

In accordance with the Constitution, the directors 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. Antrim Coast Vineyard Church subscribes to and is compliant with the following:

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

Risk Management

The systems of internal control are designated to provide 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

Approved by the Board of Directors on 4 April 2025 and signed on its behalf by:



Mark Robert Brown
Trustee



Jonathan Michael McCabe
Trustee

Antrim Coast Vineyard Church

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

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the financial year ended 31 August 2024

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors 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 directors 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.

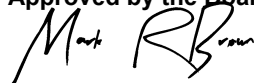
In preparing these financial statements, the directors are required to:

- 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.

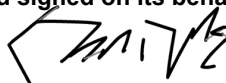
The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors 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 Directors on 4 April 2025 and signed on its behalf by:



Mark Robert Brown
Trustee



Jonathan Michael McCabe
Trustee

Antrim Coast Vineyard Church

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

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF ANTRIM COAST VINEYARD CHURCH

We 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 directors 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 directors 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 our 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 our attention.

Basis of independent examiner's report

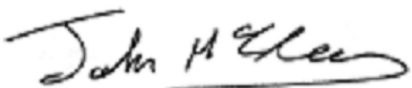
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes 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 directors 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 our examination, no matter has come to our attention which gives us 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

We 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
Garvey Studios
14 Longstone Street
Lisburn
Co Antrim
BT28 1TP
Northern Ireland

Date: 4 April 2025

Antrim Coast 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 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income	Notes						
Donations and legacies	3.1	45,732	22,207	67,939	36,161	3,811	39,972
Expenditure							
Charitable activities	4.1	44,172	7,752	51,924	41,953	8,167	50,120
Net income/(expenditure)		1,560	14,455	16,015	(5,792)	(4,356)	(10,148)
Transfers between funds		-	-	-	(4,356)	4,356	-
Net movement in funds for the financial year		1,560	14,455	16,015	(10,148)	-	(10,148)
Reconciliation of funds:							
Total funds beginning of the year	9	59,468	-	59,468	69,616	-	69,616
Total funds at the end of the year		61,028	14,455	75,483	59,468	-	59,468

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

Antrim Coast Vineyard Church

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

Company Number: NI654056

BALANCE SHEET

as at 31 August 2024

	Notes	2024 £	2023 £
Current Assets			
Cash at bank and in hand		75,483	59,468
Net Current Assets		<u>75,483</u>	<u>59,468</u>
Total Assets less Current Liabilities		<u>75,483</u>	<u>59,468</u>
Funds			
Restricted funds		14,455	-
General fund (unrestricted)		61,028	59,468
Total funds	9	<u>75,483</u>	<u>59,468</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.

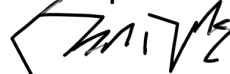
The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors 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 Directors and authorised for issue on 4 April 2025 and signed on its behalf by



Mark Robert Brown
Trustee



Jonathan Michael McCabe
Trustee

Antrim Coast 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

Antrim Coast Vineyard Church is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 61 Clover Brook, Larne, Co Antrim, BT40 2UP, 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 of the charitable company, which is a public benefit entity under FRS 102, 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.

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.

Grants from governments and other co-funders typically include one of the following types of conditions:

■ Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that

Antrim Coast 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

the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

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.

3.	INCOME					
3.1	DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £	
	Donations	32,360	2,207	34,567	29,431	
	Gift aid	7,248	-	7,248	7,079	
	Grant income	-	20,000	20,000	-	
	Other income	963	-	963	1,189	
	Occasional giving	5,161	-	5,161	2,273	
		<u>45,732</u>	<u>22,207</u>	<u>67,939</u>	<u>39,972</u>	
4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
	Expenditure on charitable activities	<u>37,676</u>	<u>566</u>	<u>13,682</u>	<u>51,924</u>	<u>50,120</u>

Antrim Coast 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

4.2 SUPPORT COSTS	Charitable Activities £	2024 £	2023 £
Professional fees	1,504	1,504	1,316
Printing and Production	353	353	425
Accountancy fees	1,320	1,320	1,284
Insurance	552	552	471
Travel costs	-	-	45
Trustees' salaries	9,318	9,318	10,932
Office expenses	635	635	613
	<u>13,682</u>	<u>13,682</u>	<u>15,086</u>

5. ANALYSIS OF SUPPORT COSTS	Basis of Apportionment	2024 £	2023 £
Professional fees	100%	1,504	1,316
Printing and Production	100%	353	425
Accountancy fees	100%	1,320	1,284
Insurance	100%	552	471
Travel costs	100%	-	45
Trustees' salaries	100%	9,318	10,932
Office expenses	100%	635	613
		<u>13,682</u>	<u>15,086</u>

6. NET INCOME	2024 £	2023 £
Net Income is stated after charging/(crediting):		
Independent Examiner's remuneration: - independent examination services	1,320	1,284
	<u>1,320</u>	<u>1,284</u>

7. EMPLOYEES AND REMUNERATION

Number of employees

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

	2024 Number	2023 Number
Administration	<u>1</u>	<u>1</u>
The staff costs comprise:	2024 £	2023 £
Wages and salaries	<u>11,862</u>	<u>11,317</u>

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

Antrim Coast 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

8. RESERVES

	2024 £	2023 £
At the beginning of the year	59,468	69,616
Surplus/(Deficit) for the financial year	16,015	(10,148)
At the end of the year	<u>75,483</u>	<u>59,468</u>

9. FUNDS

9.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 September 2022	69,616	-	69,616
Movement during the financial year	(10,148)	-	(10,148)
At 31 August 2023	59,468	-	59,468
Movement during the financial year	1,560	14,455	16,015
At 31 August 2024	<u>61,028</u>	<u>14,455</u>	<u>75,483</u>

9.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 August 2024 £
Restricted funds					
Compassion Sparrow Centre	-	22,207	7,752	-	14,455
Unrestricted funds					
Unrestricted General	59,468	45,732	44,172	-	61,028
Total funds	<u>59,468</u>	<u>67,939</u>	<u>51,924</u>	<u>-</u>	<u>75,483</u>

9.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Total £
Restricted funds	14,454	14,454
Unrestricted general funds	61,029	61,029
	<u>75,483</u>	<u>75,483</u>

10. 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.

Antrim Coast 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

11. DIRECTORS' REMUNERATION	2024	2023
	£	£
Fees	566	385
Remuneration	9,318	10,932
	9,884	11,317

Trustees' remuneration relates to payment in relation to work carried out as an employee rather than payment for services as a Trustee.

12. POST-BALANCE SHEET EVENTS

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

ANTRIM COAST 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

Antrim Coast 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 2024

	2024 £	2023 £
Income	67,939	39,972
Expenses		
Salaries	1,978	-
Trustees' salaries Howard Mrs A	9,318	10,932
Trustees' expenses	566	385
Ministry	1,093	2,646
Children's ministry	744	954
Worship	3,530	1,247
Speakers	92	100
Fellowship	889	467
Outgifting	3,455	3,699
Compassion	7,970	6,179
Church Running	17,925	19,357
Insurance	552	471
Office Expenses	635	613
Printing and production	353	425
Travel costs	-	45
Professional fees	1,504	1,316
Independent Examiner's remuneration	1,320	1,284
	51,924	50,120
Net surplus/(deficit)	16,015	(10,148)