

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 August 2020  
for  
Foyle Vineyard Church  
(A Company Limited by Guarantee)**

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

# **Foyle Vineyard Church**

## **Contents of the Financial Statements for the Year Ended 31 August 2020**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5 to 6
<b>Notes to the Financial Statements</b>	7 to 11

**Report of the Trustees  
for the Year Ended 31 August 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. 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**

- \* To advance the Christian faith
- \* To provide Christian teaching and education including the promotion of healthy relationships, mental health and well-being, and practical life skills
- \* To provide pastoral care for members across a range of issues that affect wider society, supporting individuals and groups to flourish
- \* To support the renewal of our communities by providing opportunities for our members to participate in projects that bring hope and life

**Activities**

At the end of this financial year, we all experienced an unprecedented time of upheaval as COVID 19 affected all our lives. We were able to adjust quickly and continue to fulfil our objectives through a variety of online and virtual initiatives. We also were able to maintain most of our compassion projects, including increasing activity for those affected most by the pandemic.

- \* Weekly Sunday morning service with kids programme, corporate worship and teaching (Mar - Aug 2020 virtually via facebook live, youtube & onlinechurch.org)
- \* Bi-weekly small groups supporting discipleship (Mar - Aug 2020 via zoom)
- \* Monthly worship & prayer meeting (paused Mar - Aug 2020)
- \* Monthly community events (paused Mar - Aug 2020)
- \* Termly city-wide action in our city e.g. prayer on the streets, giveaways
- \* Quarterly leadership gathering (Mar - Aug 2020 virtually via zoom)
- \* One to one prayer, pastoral support, coaching and leadership development (Mar - Aug 2020 virtually via zoom)
- \* Special services at Easter, Christmas, Mothers and Father's Day
- \* Vineyard Hope projects including: Food giveaway, Em-power project providing emergency electric to those in need, Hope Boxes - providing emergency supplies to local partners including Foyle Women's Aid, Re-new project - coordinating a team of volunteers to service families in our city through practical projects and clean ups
- \* Termly activities for kids and families (variety of in person and virtual)
- \* Women of Worth group - support women with positive mental health and spirituality
- \* Termly newcomers' lunch
- \* Community engagement through participation in local partnership board

**Public benefit**

In setting our objectives and planning our activities for the year, the trustees have given careful consideration to the Charity Commission for Northern Ireland's statutory guidance on public benefit to ensure that the activities have helped achieve the charity purpose and provide a benefit to the beneficiaries.

**Report of the Trustees  
for the Year Ended 31 August 2020**

**FINANCIAL REVIEW**

**Financial review**

Detailed Statement of Financial Activities for the Year ended 31 August 2020, which shows the results of the company is set out on page 12 of the accounts. The reported surplus for the period is £803. The trustees continually review all funding opportunities to maximize the incoming resources for the organisation.

**Reserves policy**

The company's policy is to achieve a level of free reserves which matches the needs of the company both at the current time and the foreseeable future. Free reserves are those unrestricted reserves which are available for general use.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI645172 (Northern Ireland)

**Registered Charity number**

107753

**Registered office**

1st Floor 63-65 Rosemount Avenue  
Derry  
Co. Londonderry  
BT48 0HL

**Trustees**

Mr Alan Roye Carson Associate Pastor  
Mr Shane Charles Birney Architect  
Mr Benjamin David Ewan Pastor

**Independent Examiner**

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

Approved by order of the board of trustees on 18 May 2021 and signed on its behalf by:

Mr Benjamin David Ewan - Trustee

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

I report on the accounts of the company for the year ended 31 August 2020, which are set out on pages four to eleven.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

**Basis of the independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

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

18 May 2021

# Foyle Vineyard Church

## Statement of Financial Activities for the Year Ended 31 August 2020

				Year Ended 31.8.20 Total funds £	Period 1.5.18 to 31.8.19 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		51,301	1,432	52,733	37,168
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Direct costs		32,585	3,926	36,511	9,767
Support costs		15,419	-	15,419	4,093
<b>Total</b>		<u>48,004</u>	<u>3,926</u>	<u>51,930</u>	<u>13,860</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>3,297</u>	<u>(2,494)</u>	<u>803</u>	<u>23,308</u>
<b>Transfers between funds</b>	6	<u>(2,494)</u>	<u>2,494</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>803</u>	<u>-</u>	<u>803</u>	<u>23,308</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		23,308	-	23,308	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>24,111</u>	<u>-</u>	<u>24,111</u>	<u>23,308</u>

The notes form part of these financial statements

**Foyle Vineyard Church (Registered number: NI645172)**

**Balance Sheet  
31 August 2020**

	Notes	Unrestricted fund £	Restricted fund £	31.8.20 Total funds £	31.8.19 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		24,111	-	24,111	23,308
<b>NET CURRENT ASSETS</b>		<u>24,111</u>	<u>-</u>	<u>24,111</u>	<u>23,308</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		24,111	-	24,111	23,308
<b>NET ASSETS FUNDS</b>		<u>24,111</u>	<u>-</u>	<u>24,111</u>	<u>23,308</u>
	6				
Unrestricted funds				24,111	23,308
<b>TOTAL FUNDS</b>				<u>24,111</u>	<u>23,308</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 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 notes form part of these financial statements

**Foyle Vineyard Church (Registered number: NI645172)**

**Balance Sheet - continued**  
**31 August 2020**

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 18 May 2021 and were signed on its behalf by:

Mr Benjamin David Ewan - Trustee

Mr Alan Roye Carson - Trustee

The notes form part of these financial statements



## **Foyle Vineyard Church**

### **Notes to the Financial Statements for the Year Ended 31 August 2020**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

##### **Hire purchase and leasing commitments**

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

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

# Foyle Vineyard Church

## Notes to the Financial Statements - continued for the Year Ended 31 August 2020

### 2. NET INCOME/(EXPENDITURE)

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

	Year Ended 31.8.20 £	Period 1.5.18 to 31.8.19 £
Other operating leases	<u>12,477</u>	<u>2,625</u>

### 3. TRUSTEES' REMUNERATION AND BENEFITS

	Year Ended 31.8.20 £	Period 1.5.18 to 31.8.19 £
Trustees' salaries	16,440	4,125
Trustees' pensions paid	<u>499</u>	<u>-</u>
	<u>16,939</u>	<u>4,125</u>

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the period ended 31 August 2019.

### 4. STAFF COSTS

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

	Year Ended 31.8.20	Period 1.5.18 to 31.8.19
Pastoral and Administration	<u>2</u>	<u>2</u>

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

# Foyle Vineyard Church

## Notes to the Financial Statements - continued for the Year Ended 31 August 2020

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	37,168
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Direct costs	9,767
Support costs	4,093
<b>Total</b>	<u>13,860</u>
<b>NET INCOME</b>	<u>23,308</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>23,308</u>

### 6. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
<b>Unrestricted funds</b>				
General fund	23,308	3,297	(2,494)	24,111
<b>Restricted funds</b>				
Building	-	(2,494)	2,494	-
<b>TOTAL FUNDS</b>	<u>23,308</u>	<u>803</u>	<u>-</u>	<u>24,111</u>

# Foyle Vineyard Church

## Notes to the Financial Statements - continued for the Year Ended 31 August 2020

### 6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,301	(48,004)	3,297
<b>Restricted funds</b>			
Building	1,432	(3,926)	(2,494)
<b>TOTAL FUNDS</b>	<u>52,733</u>	<u>(51,930)</u>	<u>803</u>

### Comparatives for movement in funds

	At 1.5.18 £	Net movement in funds £	At 31.8.19 £
<b>Unrestricted funds</b>			
General fund	-	23,308	23,308
<b>TOTAL FUNDS</b>	<u>-</u>	<u>23,308</u>	<u>23,308</u>

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	37,168	(13,860)	23,308
<b>TOTAL FUNDS</b>	<u>37,168</u>	<u>(13,860)</u>	<u>23,308</u>

## **Foyle Vineyard Church**

### **Notes to the Financial Statements - continued for the Year Ended 31 August 2020**

#### **7. RELATED PARTY DISCLOSURES**

Mr Benjamin David Ewan is a trustee and paid employee of the Charity as disclosed on page 8 of the accounts.

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