

Charity Registration No. SC045176 (Scotland)

**FALKIRK VINEYARD CHURCH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

# FALKIRK VINEYARD CHURCH

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# FALKIRK VINEYARD CHURCH

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

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The trustees are pleased to present their report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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

The charity is a church established for charitable purposes only, and in particular the objectives are:

To advance the Christian religion for public benefit in the United Kingdom and worldwide through:

- The organisation and provision of Christian worship;
- The provision of such facilities and services as are appropriate for the church, to enable it to fulfil its mission to the members of the Church, visitors to the Church, the local community and the wider community;
- The provision of facilities for Christian training and service;
- The support and provision of Christian evangelism and outreach;
- The provision of assistance to the wider Christian church and its ministries.

#### Achievements and performance

I am delighted to write this report as a reflection of what was an exciting and positive year in the life of Falkirk Vineyard Church. Whilst we were presented with challenges across the year God has been faithful to us. I have captured some of the key highlights below:

- The financial position of FVC was further strengthened by an increase in regular tithing and one-off gifts. We also saw incredible financial provision with the creation of a property fund further setting us on the road towards our own permanent Sunday venue.
- 2024 saw FVC take its first long term (5 year) lease on a property (66 union road) creating an exciting place for our Love Falkirk food pantry, church office and space for ministry. The renovation process started in late 2024 and was fully funded by grant funding and the church property fund.
- As a board we were delighted to create two new staff team roles on 1 year FTC (Worship Pastor & Kids and Family Pastor). As a result, it has been exciting to see the growth and development in both ministries. We were also able to extend our Teaching Pastor and Senior Pastor FTC for a further year.
- We ended the year with a surplus which allowed us to invest in new technology to aid kids sign in and safeguarding as well as a hearing loop system for our Sunday services.
- We have seen growth in Sunday services attendance and a huge jump in the children in FVKids each week. Our Children's & Families Pastor has increased the number of rooms we use for Kid's Church with further plans for growth.
- Safeguarding was a key focus for the board in 2024 and as a result we appointed both a new Safeguarding Officer and Deputy Safeguarding Officer and also a trustee dedicated to overseeing our safeguarding. The team have spent considerable time testing and strengthening our safeguarding procedures – A massive thanks from me for the time spent by the team.
- We also refreshed all our policies across the year to add further governance and controls to ensure our ongoing security and financial prudence.
- Love Falkirk continued to expand our ministry in Falkirk providing c9000 meals across the year as well as providing gifts and Christmas dinner for 80 family's. We are very grateful to our grant funding partners who have bought into the vision we have for Falkirk and have supported us financially to help our mission to bring families out of poverty.
- Whilst the Love Falkirk team were presented with a challenge when our original location for the pantry was closed at short notice, we saw incredible blessing by being able to buy a van to provide a mobile pantry.

# FALKIRK VINEYARD CHURCH

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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- Our Mainly Music Ministry each week brings together parents/guardians of around 25 Children in song and fun. It has been excellent to see the support that mainly music is to so many families in a supportive and loving environment.
- Each year, FVC tithe 15% of our income to other causes – this year we were delighted to support Quiet waters, Love the one, Go Youth Trust, and Polmont Community Hub over and above our 5% tithe to VCUKI.

It has been an exciting year seeing God move across all areas of the church. A massive thanks to the board of Trustees who operate with the integrity and rigour needed to maintain good governance alongside supporting the vision for FVC.

Most of all, the glory belongs to God who has supported and sustained us in 23/24 and I am excited to see how FVC will continue to minister to the people of Falkirk.

Blessing

### **Financial review**

There was a surplus for the year of £83,541 (2023: £22,538).

### **Risk management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Plans for future periods**

As we look forward into the next financial year we continue to build financial resilience with a particulate focus on opportunity to secure a permanent Sunday venue. As a board our focus remains on supporting the vision of Falkirk vineyard church serving the people of Falkirk.

### **Structure, governance and management**

The charity is a Scottish Charitable Incorporated Organisation and is governed by it's constitution.

# FALKIRK VINEYARD CHURCH

## TRUSTEES' REPORT

***FOR THE YEAR ENDED 30 SEPTEMBER 2024***

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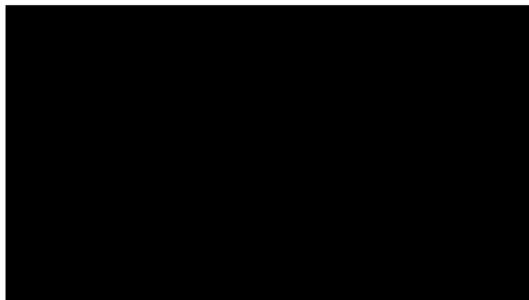
### Reference and Administrative Information

Charity Name: Falkirk Vineyard Church

Charity Number: SC045176

Registered Office: 51 Sunnyside Avenue  
Brightons  
Falkirk  
FK2 0GE

The Board of Trustees:



Independent Examiner:

Thomson Cooper  
Accountants  
3 Castle Court  
Dunfermline  
KY11 8PB

Bankers:

The Co-operative Bank p.l.c  
1 Balloon Street  
Manchester  
M4 4BE

# FALKIRK VINEYARD CHURCH

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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### **Statement of trustees' responsibilities**

The trustees, who are also the directors of Falkirk Vineyard Church for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

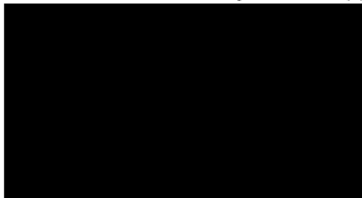
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 are responsible for keeping adequate accounting records that 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the Board of Trustees.



# FALKIRK VINEYARD CHURCH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF FALKIRK VINEYARD CHURCH

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I report on the financial statements of the charity for the year ended 30 September 2024, which are set out on pages 6 to 14.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees, who are also the directors of Falkirk Vineyard Church for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

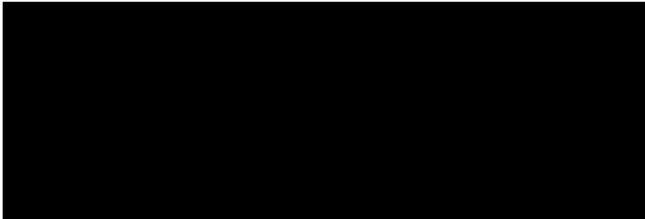
#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks 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 I do not express an audit opinion on the view given by the financial statements.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Professional qualification: Chartered Accountant  
On behalf of Thomson Cooper Accountants  
3 Castle Court  
Carnegie Campus  
Dunfermline  
KY11 8PB

Dated: 25 April 2025

# FALKIRK VINEYARD CHURCH

## RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### Current financial year

		Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<b><u>Receipts</u></b>						
Donations and legacies	2	125,505	168	108,546	234,219	152,606
Other trading activities		-	-	8,318	8,318	14,037
Investments		696	-	-	696	543
<b>Total Receipts</b>		<u>126,201</u>	<u>168</u>	<u>116,864</u>	<u>243,233</u>	<u>167,186</u>
<b><u>Payments</u></b>						
Raising funds	3	-	-	986	986	3,894
Charitable activities	4	101,140	-	57,566	158,706	136,491
Material other expenditure		-	-	-	-	4,263
<b>Total Payments</b>		<u>101,140</u>	<u>-</u>	<u>58,552</u>	<u>159,692</u>	<u>144,648</u>
<b>Net Receipts/ (Payments)</b>		<u>25,061</u>	<u>168</u>	<u>58,312</u>	<u>83,541</u>	<u>22,538</u>



# FALKIRK VINEYARD CHURCH

## RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Prior financial year

		Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<b><u>Receipts</u></b>					
Donations and legacies	2	107,284	-	45,322	152,606
Other trading activities		5,852	-	8,185	14,037
Investments		543	-	-	543
<b>Total Receipts</b>		113,679	-	53,507	167,186
<b><u>Payments</u></b>					
Raising funds	3	-	-	3,894	3,894
Charitable activities	4	95,639	52	40,800	136,491
Material other expenditure		4,263	-	-	4,263
<b>Total Payments</b>		99,902	52	44,694	144,648
<b>Net Receipts/ (Payments)</b>		13,777	(52)	8,813	22,538

# FALKIRK VINEYARD CHURCH

## Statement of Balances

AS AT 30 SEPTEMBER 2024

	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>Bank and deposit balances</b>					
Bank and deposit balances brought forward	53,543	421	15,370	69,334	46,796
Excess of receipts over payments in year	25,061	168	58,312	83,541	22,538
<b>Bank and deposit balances carried forward</b>	<u>78,604</u>	<u>589</u>	<u>73,682</u>	<u>152,875</u>	<u>69,334</u>
<b>Assets</b>					
Worship Equipment	2,534	-	-	2,534	3,972
Love Falkirk fixtures	-	-	4,728	4,728	7,092
Vehicles	12,762	-	6,000	18,762	-
Tax to be recovered on Gift Aid	1,795	-	-	1,795	1,580
	<u>17,091</u>	<u>-</u>	<u>10,728</u>	<u>27,819</u>	<u>12,644</u>
<b>Liabilities</b>					
PAYE	1,153	-	-	1,153	924
Pension liability	20	-	-	20	20
Accruals	612	-	-	612	582
	<u>1,785</u>	<u>-</u>	<u>-</u>	<u>1,785</u>	<u>1,526</u>

The Accounts were approved by the trustees on 25 April 2025

Approved by the trustees and signed on their behalf



# FALKIRK VINEYARD CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### 1 Accounting policies

##### Charity information

Falkirk Vineyard Church is a Scottish Charitable Incorporated Company. The registered office is 51 Sunnyside Avenue, Brightons, Falkirk, FK2 0GE.

##### 1.1 Accounting convention

The financial statements have been prepared on a Receipts and Payments basis in accordance with the charity's Deed of Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

##### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. General funds total £78,604 (2023: £53,543) at the year end and designated funds total £589 (2023: £421).

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements. Restricted funds at the year-end amounted to £73,682 (2023: £15,370).

##### 1.3 Tangible fixed assets

During the year, assets held have been reviewed and valued after applying the following depreciation rates:

Motor vehicles	20% straight line
Worship equipment	33% and 20% straight line
Love Falkirk fixtures	20% straight line

#### 2 Donations and legacies

##### Current year

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Donations and gifts	125,505	168	61,146	186,819	115,656
Grants receivable	-	-	47,400	47,400	36,950
	<u>125,505</u>	<u>168</u>	<u>108,546</u>	<u>234,219</u>	<u>152,606</u>
<b>Donations and gifts</b>					
Donations received	102,423	168	61,146	163,737	96,067
Tax recovered on gift aid	23,082	-	-	23,082	19,589
	<u>125,505</u>	<u>168</u>	<u>61,146</u>	<u>186,819</u>	<u>115,656</u>

# FALKIRK VINEYARD CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 2 Donations and legacies

(Continued)

#### Prior year

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	107,284	-	8,372	115,656
Grants receivable for core activities	-	-	36,950	36,950
	<u>107,284</u>	<u>-</u>	<u>45,322</u>	<u>152,606</u>
<b>Donations and gifts</b>				
Donations received	87,245	450	8,372	96,067
Tax recovered on gift aid	19,589	-	-	19,589
Other	450	(450)	-	-
	<u>107,284</u>	<u>-</u>	<u>8,372</u>	<u>115,656</u>

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<b>Grants receivable</b>					
The National Lottery - Awards For All	-	-	-	-	7,240
Falkirk Council - Community Empowerment	-	-	8,000	8,000	-
The National Lottery - Cost of Living	-	-	19,900	19,900	28,210
Gallagher Community Fund	-	-	-	-	1,000
Arnold Clark	-	-	2,000	2,000	-
Magic little Grants	-	-	-	-	500
Robertson Trust	-	-	7,500	7,500	-
Virgin Money	-	-	10,000	10,000	-
	<u>-</u>	<u>-</u>	<u>47,400</u>	<u>47,400</u>	<u>36,950</u>

# FALKIRK VINEYARD CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 3 Raising funds

	Restricted funds	Restricted funds
	2024 £	2023 £
<u>Fundraising and publicity</u>		
Sales of jewellery from Myanmar and associated costs	986	3,894
	<u>986</u>	<u>3,894</u>

### 4 Expenditure on charitable activities

	2024 £	2023 £
<b>Direct costs</b>		
Staff costs	63,512	53,301
Premises expenses	8,933	3,353
Travel	3,799	6,163
Insurance	920	669
Postage, stationery & resources	1,581	1,561
Training	4,742	3,656
Advertising	-	32
Refreshments	3,962	5,681
Bookkeeping	694	1,012
Sundry expenses	4,025	1,995
Love Falkirk spend	28,568	40,800
Purchase of fixed assets	23,453	-
	<u>144,189</u>	<u>118,223</u>
Grant funding of activities (see note 6)	13,935	17,710
<b>Share of support and governance costs (see note 5)</b>		
Governance	582	558
	<u>158,706</u>	<u>136,491</u>
<b>Analysis by fund</b>		
Unrestricted funds	101,140	95,639
Designated funds	-	52
Restricted funds	57,566	40,800
	<u>158,706</u>	<u>136,491</u>

# FALKIRK VINEYARD CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 5 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Independent Examination fee	-	582	582	558
	-	582	582	558

### 6 Grants payable

	2024	2023
	£	£
Pastoral gifts	998	915
Tithe	12,937	16,795
	13,935	17,710

### 7 Trustees

The charity paid [REDACTED] trustee, the sum of £46,494 (2023: £45,124) for services rendered during the year and £1,838 (2023: £455) for re-imbursement of expenses, as permitted by the charity's constitution.

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 9 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
General funds	53,543	126,201	(101,140)	78,604
Previous year:	At 1 October 2022	Incoming resources	Resources expended	At 30 September 2023
	£	£	£	£
General funds	39,766	113,679	(99,902)	53,543

# FALKIRK VINEYARD CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 10 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds			
	Balance at 1 October 2023	Receipts	Payments	Transfers	Balance at 30 September 2024
	£	£	£	£	£
Love Falkirk	14,298	74,575	(57,566)	-	31,307
Eden Ministries	1,072	-	(986)	-	86
Premises fund	-	42,289	-	-	42,289
	<u>15,370</u>	<u>116,864</u>	<u>(58,552)</u>	<u>-</u>	<u>73,682</u>

		Movement in funds			
	Balance at 1 October 2022	Receipts	Payments	Transfers	Balance at 30 September 2023
	£	£	£	£	£
Love Falkirk	3,730	48,660	(40,800)	2,707	14,298
Eden Ministries	120	4,847	(3,894)	-	1,072
Compassion Ministry	2,707	-	-	(2,707)	-
	<u>6,557</u>	<u>53,507</u>	<u>(44,694)</u>	<u>-</u>	<u>15,370</u>

#### Love Falkirk

Love Falkirk was initially funded by the local authority and has continued to receive funding through generous donations from the community and The National Lottery. It operates a pantry and garden to help support the local community with various events throughout the year.

#### Eden Ministries

Falkirk Vineyard Church is the UK ambassador for Eden Ministry and promotes the organisation through the sale of the jewellery made by survivors of human trafficking and sexual exploitation in Asia. The proceeds from the sale of the items is all fed back to the organisation to fund programmes in the areas where the jewellery is made.

#### Compassion Ministry

These funds relate to the previous compassion ministry which has now been extended to the Love Falkirk project. A transfer of the remaining funds took place during the prior year.

#### Premises Fund

These funds relate to the ongoing refurbishment of the new Union Road premises.

# FALKIRK VINEYARD CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 11 Designated funds

These are designated funds which are material to the charity's activities made up as follows:

	Balance at 1 October 2023	Movement in funds			Balance at 30 September 2024
	£	Receipts £	Payments £	Transfers £	£
Ladies Ministry	421	150	-	-	571
Mens Ministry	-	18	-	-	18
	<u>421</u>	<u>168</u>	<u>-</u>	<u>-</u>	<u>589</u>

	Balance at 1 October 2022	Movement in funds			Balance at 30 September 2023
	£	Receipts £	Payments £	Transfers £	£
Ladies Ministry	473	-	(52)	-	421
	<u>473</u>	<u>-</u>	<u>(52)</u>	<u>-</u>	<u>421</u>

#### Ladies Ministry

The Ladies Ministry exists to bring together the ladies of the church in events in order to connect and support each other.

#### Mens Ministry

The Mens Ministry exists to bring together the men of the church in events in order to connect and support each other.