

Scottish charity number: SC047480

Edinburgh Vineyard Church SCIO

Annual Report and Financial Statements
For the year ended 31 August 2024

Edinburgh Vineyard Church SCIO

Contents of the Financial Statements for the year ended 31 August 2024

	Page
Report of the Trustees	1 - 3
Report of the Independent Examiner	4
Receipts and Payments Account	5
Statement of Balances	6
Notes to the Financial Statements	7

Edinburgh Vineyard Church SCIO

Report of the Trustees for the year ended 31 August 2024

The Trustees present the annual report and accounts for Edinburgh Vineyard Church for the year ended 31 August 2024.

Reference and administrative information

Charity name: Edinburgh Vineyard Church SCIO

Charity registration number: SC047480

Principal address: 105 Morningside Drive
Edinburgh
EH10 5NN

Website: edinburghvineyard.org

Bankers: Barclays Bank
Business Direct Support Central
Octagon House
Northwich
CW9 7RB

Constitution, governance and management

The Charity is a Scottish Charitable Incorporated Organisation (SCIO) established on 2 June 2017 and registered under charity number SC047480. It is governed by its constitution which states the purposes as:

- To advance the Christian faith in accordance with our Statement of Beliefs in Edinburgh and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit and other such purposes which are exclusively charitable according to the law of Scotland and are connected with the charitable work of the charity;
- The relief of the poor, the needy, the sick and the elderly and to relieve the distress caused thereby in Edinburgh and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit;
- The furtherance of religious or secular public education including but not without limitation the provision of life skills to those in need in Edinburgh and such other parts of the United Kingdom or the world as the charity trustees may from time-to-time think fit.

The responsibility for the strategic and operational management of the Charity rests with the Trustees.

The Trustees who served during the year were as follows:



The constitution requires a minimum of 3 Trustees and a maximum of 5. At each AGM, one third of the Trustees must retire from office but are eligible for re-election.

New Trustees are invited to join the Board by the serving Board at any time and are inducted into the workings of the Charity by existing Board members.

The Charity is affiliated to Vineyard Churches UK & Ireland, a charitable company limited by guarantee and registered in England and Wales (Company no: 4839046; Charity no: 1099748). This enables the Church to use the Vineyard trademark.

Edinburgh Vineyard Church SCIO

Report of the Trustees for the year ended 31 August 2024

Activities, achievements and performance

Once again there have been significant positive developments and growth of numbers of people involved with Edinburgh Vineyard Church.

In October 2022, we held a vision Sunday under the banner of 'Impacting generations'. This is a long-term vision to have a generational positive impact on people's lives in the community and the areas where we operate. As of August 2024, we have a well-established children's ministry for young children and their families. Back then too, the people of Edinburgh Vineyard gave generously on that day with one-off gifts and commitments to donations for the following two years. As we near the end of that two-year period, we are very pleased that growth in income across that time means that the work of 'impacting generations' is sustainable, will continue and now forms a core part of our operations.

We continue to work within the space and capacity we have for our Sunday activities to provide dedicated support, facilities and events for young children and their families, and we are actively looking on how the facilities we use and those nearby can be used for the growth in numbers we are experiencing, and our desire to engage more with young people and youth.

Throughout the year, particularly as many new people have joined, we have supported people through small groups, training has been given in leadership, music, logistics, audio and visual equipment, working with homeless and marginalized people, being a good neighbour, budgeting and money. Across the year, we have also invested in training, teaching and support for relational health and equipping in biblical spiritual gifts and this has had a significant positive impact upon many people who are part of Edinburgh Vineyard and across the communities we are involved in.

The people of Edinburgh Vineyard have been involved in neighbourhood activities to serve those around them, through our Sunday morning King's Table cafe for parents and their under 5's. We continue to partner with Christians Against Poverty (CAP) to offer money management and budgeting training to groups in need and invested in Kids Matter training to support parents and their children where the parents have little support around them. For CAP and Kids Matter, the challenge is the connections to the people who need this support the most.

We have seen the advancement of the Christian faith for those with a background in faith and those who have never encountered Jesus before. We have seen and continue to see positive life changes as people encounter Jesus and follow him. As people encounter Jesus, this results in more people living out their faith to love, serve and give life to the city of Edinburgh.

Plans for the future

The overall plan is to continue to grow and increase the scale and impact of all of our activities, and seek new opportunities to help support, train and develop people and bring life to the people and city of Edinburgh.

We will seek to increase the building capacity for all adults, children and potentially youth on Sundays.

We plan to invest in young people in the local area by looking to establish a youth group.

Now we feel more established in the Inch Park area, it is a year where we will focus on that particular area as well as supporting everyone in the areas they live and work.

Edinburgh Vineyard Church SCIO

Report of the Trustees for the year ended 31 August 2024

Financial review

Principal sources of funding

The Charity is primarily funded by donations from the church community. We occasionally receive grants as a result of specific applications. We are extremely grateful and thankful to all those who funded us this year.

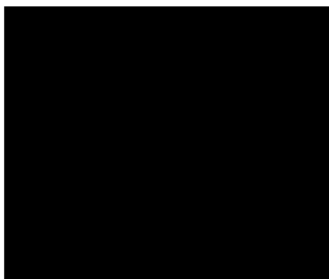
Results for the year

The Accounts for the year are set out on pages 5 to 7. The Receipts and Payments Account on page 5 shows a surplus of £14,151 (2023: surplus of £19,786), comprising a surplus on general funds of £14,151 (2023: surplus of £19,036), a surplus on designated funds of £nil (2023: £nil) and a surplus on restricted funds of £nil (2023: surplus of £750).

Reserves

It is the policy of the Charity to maintain unrestricted funds of approximately three months of operating costs. This allows sufficient funds to enable the ongoing work of the Charity to be maintained. Per the Statement of Balances on page 6, the general fund at 31 August 2024 amounted to £54,618 (2023: £40,467) which meets this level.

Approved by the Trustees and signed on their behalf on 14 May 2025:



Edinburgh Vineyard Church SCIO

Report of the Independent Examiner to the Trustees for the year ended 31 August 2024

I report on the accounts of the Charity for the period ended 31 August 2024 which are set out on pages 5 to 7.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts 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 Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning 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 accounts.

Independent Examiner's statement

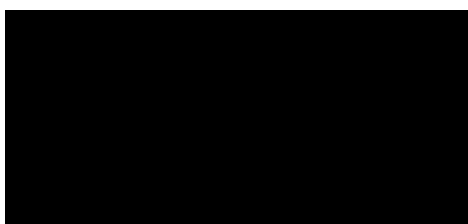
In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Cornerstone Accounting Ltd
Chartered Accountants

11 Erngath Road
Bo'ness
EH51 9DP

Date: 14 May 2025

Edinburgh Vineyard Church SCIO

Receipts and Payments Account

For the year ended 31 August 2024

	General fund	Designated fund	Restricted funds	2024 Total	General fund	Designated fund	Restricted funds	2023 Total
	£	£	£	£	£	£	£	£
Receipts								
Individual donations	109,202	-	250	109,452	87,804	-	-	87,804
Event income	4,632	-	-	4,632	-	-	-	-
Grants	-	-	-	-	-	-	3,250	3,250
Bank interest	213	-	-	213	65	-	-	65
Total receipts	114,047	-	250	114,297	87,869	-	3,250	91,119
Payments								
<i>Staff costs:</i>								
Staff salaries	53,211	-	-	53,211	36,043	-	-	36,043
Employer pensions	1,586	-	-	1,586	1,265	-	-	1,265
Consulting fees	2,480	-	-	2,480	1,240	-	-	1,240
Leadership training and conferences	4,196	-	-	4,196	6,769	-	-	6,769
<i>Ministry costs:</i>								
SP meetings, hosting and welcome	1,472	-	-	1,472	755	-	-	755
SP support	420	-	-	420	300	-	-	300
Youth and children's ministry	1,548	-	-	1,548	683	-	-	683
Small group costs	1,371	-	-	1,371	619	-	-	619
Pastoral care costs	586	-	-	586	893	-	-	893
Sunday refreshments and resources	2,079	-	-	2,079	-	-	-	-
Evangelism course expenses	-	-	-	-	3	-	-	3
Visiting speakers	993	-	-	993	737	-	-	737
<i>Compassion costs:</i>								
Kings's Table	4,027	-	250	4,277	2,037	-	2,500	4,537
Care van	-	-	-	-	374	-	-	374
Compassion ministry	1,486	-	-	1,486	234	-	-	234
Donation to VCUK&I	3,547	-	-	3,547	3,873	-	-	3,873
<i>Property and equipment costs:</i>								
Venue hire costs	8,861	-	-	8,861	3,039	-	-	3,039
Furniture	226	-	-	226	192	-	-	192
Worship and IT equipment	1,590	-	-	1,590	825	-	-	825
<i>Administrative costs:</i>								
Insurance	602	-	-	602	525	-	-	525
Travel costs	1,393	-	-	1,393	1,835	-	-	1,835
Professional fees and licenses	374	-	-	374	819	-	-	819
Media and communication costs	2,786	-	-	2,786	1,377	-	-	1,377
Printing and stationery costs	469	-	-	469	275	-	-	275
IT and website costs	2,034	-	-	2,034	2,130	-	-	2,130
Payroll fees	1,478	-	-	1,478	490	-	-	490
Independent examination fee	600	-	-	600	600	-	-	600
Other expenses	481	-	-	481	901	-	-	901
Total payments	99,896	-	250	100,146	68,833	-	2,500	71,333
Surplus for the year before transfers	14,151	-	-	14,151	19,036	-	750	19,786
Transfers	-	-	-	-	-	-	-	-
Surplus for the year after transfers	14,151	-	-	14,151	19,036	-	750	19,786
Total funds brought forward	40,467	2,697	750	43,914	21,431	2,697	-	24,128
Total funds carried forward	54,618	2,697	750	58,065	40,467	2,697	750	43,914

The notes on page 7 form part of these financial statements.

Edinburgh Vineyard Church SCIO

Statement of Balances

As at 31 August 2024

	2024			2023		
	£	£	£	£	£	£
	Opening balance	Surplus for year	Closing balance	Opening balance	Surplus for year	Closing balance
Bank and cash						
Current account	27,619	(4,512)	23,107	11,399	16,220	27,619
Premium account	16,295	18,663	34,958	12,729	3,566	16,295
Total assets	43,914	14,151	58,065	24,128	19,786	43,914

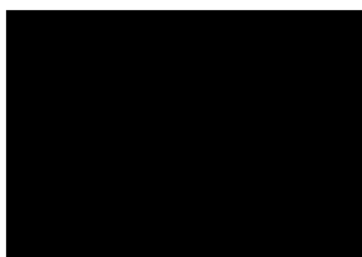
Represented by:

General fund	4	54,618	40,467
Designated funds	4	2,697	2,697
Restricted funds	4	750	750
		<u>58,065</u>	<u>43,914</u>

Statement of liabilities

Expenses due	2,437	2,256
PAYE/NI due	849	621
Pensions due	257	110
Independent examination fee	600	600
Supplier amounts due	-	666
	<u>4,143</u>	<u>4,253</u>

The financial statements on pages 5 to 7 were approved by the Trustees on 14 May 2025 and signed on their behalf by the undernoted:



Edinburgh Vineyard Church SCIO

Notes to the financial statements

For the year ended 31 August 2024

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis. All voluntary income, income from tax recoveries on Gift Aid and bank interest is accounted for when received. Expenditure is recognised when paid.

Receipts and payments account

For the purpose of the receipts and payments account as shown on page 5, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are also unrestricted but represent funds which have ring-fenced by the Trustees for a specific purpose.

Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

2. Transactions with Trustees and related parties

No Trustee received any remuneration during the year in relation to their role as trustees (2023: nil). [REDACTED] received £2,480 in lieu of additional leave purchased from his employer for church business.

The majority of charity operating expenses are paid by individuals then reimbursed by the Charity. This includes operating expenses paid by Trustees which totalled £13,403 reimbursed to 4 trustees in the year (2023: £8,964 reimbursed to 2 trustees). These were for conference costs, travel costs, purchasing of worship equipment, webhosting and licensing costs and various Sunday resources costs. This figure also included a donation to Open Doors of £950.

[REDACTED], who is employed by the Charity, [REDACTED]. Her remuneration in the year was made up of salary of £28,023 (2023: £22,050) and pension of £1,743 (2023: £1,265). She was also reimbursed for £3,946 (2023: £4,104) of expenses, including leadership conference costs, travel and resources costs.

3. Volunteer time

The Charity relies heavily on the contribution of significant volunteer time for the delivery of its programme of activities. This has not been quantified for the purposes of these accounts.

4. Funds analysis

	Balance at 1 Sept 2023	Receipts	Payments	Transfers	Balance at 31 Aug 2024
	£	£	£	£	£
Unrestricted funds:					
General fund	40,467	114,047	(99,896)	-	54,618
Church growth fund	2,697	-	-	-	2,697
Total unrestricted funds	43,164	114,047	(99,896)	-	57,315
Restricted funds:					
King's Table fund	-	250	(250)	-	-
Kids Matter fund	750	-	-	-	750
Total restricted funds	750	250	(250)	-	750
Total charity funds	43,914	114,297	(100,146)	-	58,065

Explanation of funds

The *General Fund* represents all income and expenditure relating to the primary focus activities of the charity, other than

The *Designated church growth fund* represents funds ringfenced by the Trustees for a future church plant.

The *King's Table fund* represents funds received for the King's Table project.

The *Kids Matter fund* represents a grant received for the provision of support to struggling parents.