

Inverness Vineyard Church SCIO

Scotland · Charity number SC047802

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2017-10-06
Register	View on the OSCR register

Contact

Address	1A Huntly Terrace Huntly Street Inverness IV3 5PS
Website	www.invernessvineyard.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: We are set up to share the Christian faith for the benefit of the city and surrounding area - this takes many forms in worship as a church through the week in large and smaller groups, church services and smaller groups meeting through the week. Also training and developing leaders not only for the church but also developing leadership in all forms of life - family, workplace being a focus. We also focus on running events and providing spaces for people in the city and surrounding area to find community and to feel part of something meaningful. The church is passionate to be a space where people can come and explore faith in an accessible, relevant way that impacts not just them personally, but will be for the benefit of those around and the city.

Beneficiaries: 'Children or young people', 'No specific group, or for the benefit of the community'

Objectives: To advance the Christian religion for the public benefit in accordance with the Statement of Faith in the Schedule hereto attached in such parts of the United Kingdom and the world 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 and 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 in its ministries.

Geography

- **Main operating location:** Highland
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£105,326	£101,114	-	4
2023-12-31	£91,050	£99,730	-	6
2022-12-31	£88,485	£88,155	-	6
2021-12-31	£73,252	£70,416	-	5
2020-12-31	£74,581	£65,965	-	5

Inverness Vineyard Church SCIO

Scotland - Charity number SC047802

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024
FOR
INVERNESS VINEYARD CHURCH**

Goldwells Ltd
25 Baron Taylors Street
Inverness
Highland
IV1 1QG

INVERNESS VINEYARD CHURCH

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FOR THE YEAR ENDED 31 ST DECEMBER 2024

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INVERNESS VINEYARD CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. 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).

This report covers the period from 1st January 2024 to 31st December 2024 (12 months). We are reporting back each year on a calendar year basis.

OBJECTIVES AND ACTIVITIES

Objectives summary

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to :

Advance the Christian religion for the public benefit in accordance with the statement of faith in the schedule hereto attached in such parts of the United Kingdom and the world 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 and 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 in its ministries.

Significant activities

REGULAR CHURCH SERVICES

We have continued to meet in Millburn Academy afar worship services which continues to be a good space for Sunday mornings for creating community and growing in our faith.

CHRISTMAS

As per previous years, we continued significant outreach to the community over Christmas, through bags of hope with over 200 bags distributed to those in need in the city. These were packed with Christmas food and gifts and the church gave generously towards achieving this.

OUTREACH

2024 was a hugely encouraging year as we reached out to the community with various events. Our annual Summer fun day has well over 200 in attendance and we also held our first Christmas Nativity walk which engaged with many in the community. Being able to put on community events for free is a heart of our church when everything costs a lot so being able to be generous in this way is important.

Mainly Music and the Community Lunch continued in 2024 and proved to be a vital part of the community for a small group of people in the city with wider connection when we run our family wide community events.

OFFICE SPACE

We have continued to use our small office space through the week ain the centre of Inverness. It is used for our staff team at various points in the week, along with groups meeting in the evenings nad also for storage of some equipment.

MISSION FURTHER AFIELD

We have continued to support financially organisations that do not directly support or are connected to us as a church. This is an important part of our generosity, to give 10% of our unrestricted income each year as a church. This included Home of Good and Gateway (Highland Homeless Trust) as main beneficiaries in 2024.

INVERNESS VINEYARD CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

This is the seventh year of the charity and it has been a year of continued growth in the church in various ways.

As of 31st December 2024, the church has over 180 adults and kids connected and attending regular church events. Towards the end of 2024 we employed a kids pastor 3 days per week, which is as a result of the number of children engaging with activities of the church. It has been an encouraging development in meeting our charity objectives and reaching out to the community and also growing those in the church with their faith.

The financial situation was monitored carefully throughout the year. Being a local church we rely on regular donations from church members as our income and monitor this and liaise with the church leaders at various points in the year.

FINANCIAL REVIEW

Financial position

The accounts as at the end of 2024 show a balance of £21,757. As the church grows we anticipate the church income to increase in line with this and spending to be adjusted accordingly.

Reserves policy

An amount of 3 months running costs is agreed to be held in reserve and is agreed upon and accounted for each financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Inverness Vineyard Church is a Scottish Charitable Incorporated Organisation registered on the 5th October 2017. The charity was established under a memorandum of association which established the objectives and powers of the charitable company and is governed under its articles of association.

Recruitment and appointment of new trustees

The trustees were appointed at the establishment of the charity. All trustees give their time voluntarily and receive no benefits from the charity in their role as charity trustee. The only exception to this is in the case of Thomas Urquhart, who is both a Trustee and salaried staff member.

The trustees meet regularly to monitor the activities of the charity, and to ensure the relevant financial and legal requirements of the charity are met.

The trustees are all familiar with the work of the charity and provide expertise from their various professional fields.

Organisational structure

The charity employs:

- Lead Pastor; 4 days per week, responsible for vision and direction of the church, strategy, line management of staff and leading team leaders throughout the church.
 - Children's Pastor; 3 days per week, responsible for leading with vision the primary and preschool aged activities of the church, management of volunteers and also overseeing safeguarding in these areas.
 - Social Transformation team leader; 1 day a week to lead the church in how we love the poorest in our communities and how we as a church reach out and partner with organisations in the city. Equipping volunteers in our church to support this.
- A Church Administrator; 1 day per week, to oversee administrative functions of the church.

INVERNESS VINEYARD CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

As mentioned before the charity derives its income from individual public donations. The financial position is carefully monitored through our regular trustees meetings and our finance volunteer. Authority to spend money is carefully controlled, with any payments requiring the authorisation of 2 trustees at certain levels.

On starting the charity we established policies through all areas of running a church. We have policies for all areas of church life and running a charity including but not restricted to, health and safety, child protection, data protection, first aid and manual handling.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC047802

Principal address

IA Huntly Terrace
Huntly Street
Inverness
IV35PS

Trustees



Independent Examiner

Goldwells Ltd
25 Baron Taylors Street
Inverness
Highland
IV1 1QG

Approved by order of the board of trustees on.....and signed on its behalf by:



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

Independent examiner's report to the trustees of Inverness Vineyard Church

I report to the charity trustees on my examination of the accounts of Inverness Vineyard Church (the Trust) for the year ended 31st December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

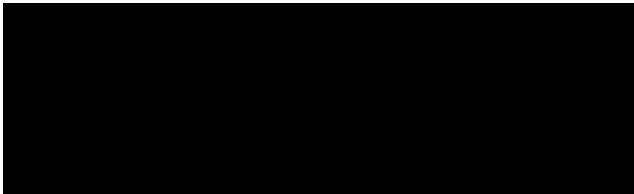
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I 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 accounts to be reached.



Goldwells Ltd
25 Baron Taylors Street
Inverness
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IV1 1QG

Date: ..\$. {qgJ.z..9..5.....

INVERNESS VINEYARD CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		105,326	91,011
Investment income	2		39
Total		105,326	91,050
EXPENDITURE ON			
Raising funds	3	16,158	16,897
Charitable activities			
General charitable activities		48,307	49,154
Other		36,649	33,679
Total		101,114	99,730
NET INCOME/(EXPENDITURE)		4,212	(8,680)
RECONCILIATION OF FUNDS			
Total funds brought forward		17,545	26,225
TOTAL FUNDS CARRIED FORWARD		21,757	17,545

The notes form part of these financial statements

INVERNESS VINEYARD CHURCH

**BALANCE SHEET
31ST DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	3,831	4,788
CURRENT ASSETS			
Cash at bank		19,396	14,404
CREDITORS			
Amounts falling due within one year	7	(1,470)	(1,647)
NET CURRENT ASSETS		17,926	12,757
TOTAL ASSETS LESS CURRENT LIABILITIES		21,757	17,545
NET ASSETS		21,757	17,545
FUNDS	8	--	--
Unrestricted funds		21,757	17,545
TOTAL FUNDS		21,757	17,545

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

██████████ - Trustee

INVERNESS VINEYARD CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

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

2. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable - trading		39

INVERNESS VINEYARD CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

3. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Support costs	16,158	16,897

4. TRUSTEES' REMUNERATION AND BENEFITS

	2024	2023
	£	£
Trustees' salaries	29,835	27,693
Trustees' pensions paid	1,081	1,073
	30,916	28,766
	--	--

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTMTIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	91,011
Investment income	39
Total	91,050
EXPENDITURE ON	
Raising funds	16,897
Charitable activities	
General charitable activities	49,154
Other	33,679
Total	99,730
NET INCOME/(EXPENDITURE)	(8,680)
RECONCILIATION OF FUNDS	
Total funds brought forward	26,225
TOTAL FUNDS CARRIED FORWARD	17,545

INVERNESS VINEYARD CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1st January 2024 and 31st December 2024	5,605	7,032	12,637
DEPRECIATION			
At 1st January 2024	3,957	3,892	7,849
Charge for year	329	628	957
At 31st December 2024	4,286	4,520	8,806
NET BOOK VALUE			
At 31st December 2024	1,319	2,512	3,831
At 31st December 2023	1,648	3,140	4,788

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Taxation and social security	510	687
Other creditors	960	960
	1,470	1,647

8. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	17,545	4,212		21,757
TOTALFUNDS	17,545	4,212		21,757

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,326	(101,114)	4,212
TOTALFUNDS	105,326	(101,114)	4,212

INVERNESS VINEYARD CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	26,225	(8,680)	17,545
TOTAL FUNDS	26,225	(8,680)	17,545
	--	--	--

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,050	(99,730)	(8,680)
TOTAL FUNDS	91,050	(99,730)	(8,680)
	--	--	-

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

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	26,225	(4,468)		21,757
TOTAL FUNDS	26,225	(4,468)		21,757
	--			

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	196,376	(200,844)	(4,468)
TOTAL FUNDS	196,376	(200,844)	(4,468)

INVERNESS VINEYARD CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2024.

INVERNESS VINEYARD CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	91,638	84,864
Gift aid	13,688	6,147
	105,326	91,011
Investment income		
Interest receivable - trading		39
Total incoming resources	105,326	91,050
EXPENDITURE		
Charitable activities		
Church Licences	259	248
Church Suite	546	546
Planning Centre Sub	154	116
Mainly Music	1,030	895
Missions Giving	9,388	6,448
The Well	2,000	3,515
Reach	294	
Christmas	896	2,677
Fathers/Mothers Day	57	47
Visiting Speakers	374	532
Van Running Costs	3,243	6,342
Various Equipment	2,109	2,370
Community Lunch	684	508
Community Fun Day	429	756
VCUKI Giving	6,445	8,571
Youth Hangouts	76	
	27,984	33,571
Other		
Travel expenses	4,019	19
Staff Training	1,714	625
Staff Subsidy		323
Conference for LP's		758
	5,733	1,725
Support costs		
Management		
Insurance	166	166
Telephone	608	588
Postage and stationery	53	333
Advertising	299	217
	1,126	1,304

This page does not form part of the statutory financial statements

INVERNESS VINEYARD CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 £	2023 £
Management Finance		
Bank charges	60	60
Information technology		
Repairs and renewals	271	249
Human resources		
Software licences	209	327
Sunday food	858	724
	<u>1,067</u>	<u>1,051</u>
Other		
Postage and stationery	104	276
Sundries	2,341	32
Venue Rental	6,727	5,760
Office Rent	5,678	6,851
Plant and machinery	330	412
Motor vehicles	628	785
	<u>15,808</u>	<u>14,116</u>
Governance costs		
Trustees' salaries	29,835	27,693
Trustees' pensions paid	1,081	1,073
Wages	16,158	16,897
Accountancy and legal fees	1,991	1,991
	<u>49,065</u>	<u>47,654</u>
Total resources expended	<u>101,114</u>	<u>99,730</u>
Net income/(expenditure)	<u>4,212</u>	<u>(8,680)</u>

This page does not form part of the statutory financial statements