

Kirkcaldy Vineyard Church

Scotland · Charity number SC049713

Details

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2019-11-07

Register [View on the OSCR register](#)

Contact

Address Flat A
9 Mill Street
Kirkcaldy
Fife
KY1 1AB

Website www.kirkcaldyvineyard.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: To advance the Christian religion for the public benefit, to help the poor financially and spiritually, to create a safe community for all ages of people

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

Objectives: 4 The organisation's purposes 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.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£15,554	£19,547	-	1
2023-11-30	£21,436	£22,422	-	2
2022-11-30	£21,228	£18,874	-	2
2021-11-30	£12,225	£13,733	-	1
2020-11-30	£8,176	£3,941	-	1

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2024
FOR
KIRKCALDY VINEYARD CHURCH**

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

KIRKCALDY VINEYARD CHURCH

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH NOVEMBER 2024

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 9
Detailed Statement of Financial Activities	10

KIRKCALDY VINEYARD CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH NOVEMBER 2024

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

Objectives and aims

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.

KIRKCALDY VINEYARD CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH NOVEMBER 2024

ACHIEVEMENTS AND PERFORMANCE

I am delighted to write this report as a reflection of what was another year in the development and life of Kirkcaldy Vineyard Church (KVC). Whilst we were presented with challenges across the year, God has been faithful to us. Below are some of its key achievements and undertakings:

- Kirkcaldy Vineyard Church is committed to the Biblical understanding of the Kingdom of God in words and in action. We have a vision to see a community of believers worship Jesus and function as a home for the presence of God. We aim to be a community who are filled-up with the Holy Spirit and long to see Jesus rise up from the heart of Kirkcaldy and West Fife.
- KVC is blessed with dedicated leaders throughout the church including our founding and current pastor, [REDACTED]. We have also been blessed with the addition of a new trustee, [REDACTED]. We also would like to formally acknowledge and thank [REDACTED] of Rayleigh Vineyard Church for his valuable leadership and service during his time as a trustee.
- We currently have a core group of approximately 25 people who gather regularly in Kirkcaldy and surrounding areas. It has been encouraging to welcome new people with a desire to worship and serve together.
- The financial position of KVC in 2023/2024 has been sensitive due to an ongoing deficit and delays in recovering backdated Gift Aid returns. However, this funding was received in early 2025 and, with increased giving, has led to a stronger position with surplus funds available to cover at least 3 months of expenditure.

The church continues to support its members in the outreach work they all participate in. Some to be highlighted are:

1. The Growbaby ministry. This continues to bless approx 350 families per year, with many originating from the most marginalised communities in the area. Linked to Growbaby at East Wemyss is the "Mum and Me" group which has regularly witnessed increased attendees. After a period of inactivity, the church has also seen the recommencement of KVC Kids Church on the first Sunday of the month.
2. On the last Sunday of each month, KVC supports the community lunches at 'Hosting Hope Fife' and the worship meeting of "Rephidim" in Leven.
3. Also weekly at Leven is the 'Men's Chat Group' which is well attended. Furthermore, in 2024 the monthly "Men's Breakfast" commenced.

It has been an exciting year seeing God move across all areas of the church. He has supported and sustained us in 23/24 and we are excited to see how God, through KVC, will continue to minister to the people of Kirkcaldy and surrounding areas in 24/25.

FINANCIAL REVIEW

There was a deficit for the year of £3,993 (2023: £986)

PLANS FOR FUTURE PERIODS

As we look forward into the next financial year we continue to build financial resilience with developing a reserved fund. We also continue to look at areas to reduce cost whilst supporting the ministries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporation Organisation and is governed by its constitution.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

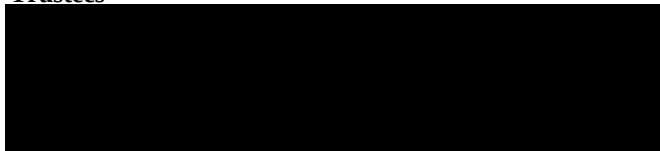
SC049713

KIRKCALDY VINEYARD CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH NOVEMBER 2024

Principal address

Flat A
9 Mill Street
Kirkcaldy
Fife
KY1 1AB

Trustees



Independent Examiner

ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors of Kirkcaldy 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.

Approved by order of the board of trustees on 13th August 2025 and signed on its behalf by:



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

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

I report on the financial statements of the charity for the year ended 30 November 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 Kirkcaldy 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



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13th August 2025

KIRKCALDY VINEYARD CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH NOVEMBER 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		15,554	21,436
EXPENDITURE ON			
Raising funds		19,547	22,422
NET INCOME/(EXPENDITURE)		(3,993)	(986)
 RECONCILIATION OF FUNDS			
Total funds brought forward		4,095	5,081
TOTAL FUNDS CARRIED FORWARD		<u>102</u>	<u>4,095</u>

The notes form part of these financial statements

KIRKCALDY VINEYARD CHURCH

BALANCE SHEET 30TH NOVEMBER 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Cash at bank		492	4,485
CREDITORS			
Amounts falling due within one year	4	(390)	(390)
NET CURRENT ASSETS		<u>102</u>	<u>4,095</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		102	4,095
NET ASSETS		<u>102</u>	<u>4,095</u>
FUNDS	5		
Unrestricted funds		<u>102</u>	<u>4,095</u>
TOTAL FUNDS		<u>102</u>	<u>4,095</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13th August 2025 and were signed on its behalf by:

[REDACTED]

KIRKCALDY VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH NOVEMBER 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.

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were trustees' remuneration totalling £7,200 for the year ended 30th November 2024.

Trustees' expenses

There were trustees' expenses paid totalling £3,896 for the year ended 30th November 2024.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	21,436
EXPENDITURE ON	
Raising funds	22,422
NET INCOME/(EXPENDITURE)	(986)

KIRKCALDY VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH NOVEMBER 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

5,081

TOTAL FUNDS CARRIED FORWARD

4,095

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2024
£

2023
£

Other creditors

390

390

5. MOVEMENT IN FUNDS

	At 1.12.23 £	Net movement in funds £	At 30.11.24 £
Unrestricted funds			
General fund	4,095	(3,993)	102
TOTAL FUNDS	<u>4,095</u>	<u>(3,993)</u>	<u>102</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,554	(19,547)	(3,993)
TOTAL FUNDS	<u>15,554</u>	<u>(19,547)</u>	<u>(3,993)</u>

Comparatives for movement in funds

	At 1.12.22 £	Net movement in funds £	At 30.11.23 £
Unrestricted funds			
General fund	5,081	(986)	4,095
TOTAL FUNDS	<u>5,081</u>	<u>(986)</u>	<u>4,095</u>

KIRKCALDY VINEYARD CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH NOVEMBER 2024

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,436	(22,422)	(986)
TOTAL FUNDS	<u>21,436</u>	<u>(22,422)</u>	<u>(986)</u>

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

	At 1.12.22 £	Net movement in funds £	At 30.11.24 £
Unrestricted funds			
General fund	5,081	(4,979)	102
TOTAL FUNDS	<u>5,081</u>	<u>(4,979)</u>	<u>102</u>

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	36,990	(41,969)	(4,979)
TOTAL FUNDS	<u>36,990</u>	<u>(41,969)</u>	<u>(4,979)</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th November 2024.

KIRKCALDY VINEYARD CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH NOVEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Incoming resources	15,554	21,436
Total incoming resources	15,554	21,436
EXPENDITURE		
Raising donations and legacies		
Rates and water	634	-
Professional fees	1,312	2,614
Events and public announcements	2,108	3,062
Travel and conferences	3,728	3,010
Catering	1,274	958
Administration costs	164	171
Telephone	385	705
Computer expenses	-	193
Wages	7,200	5,346
Entertainment	262	242
Charitable donations	2,480	6,121
	19,547	22,422
Total resources expended	19,547	22,422
Net expenditure	(3,993)	(986)

This page does not form part of the statutory financial statements