

**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**

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**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, Jim McManus. We have also been blessed with the addition of a new trustee, Aileen Warnock. We also would like to formally acknowledge and thank Dave Smith 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**

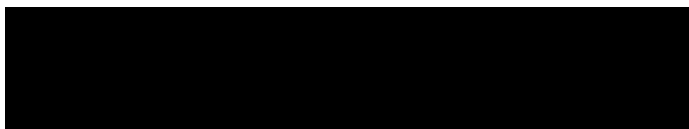
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**KIRKCALDY VINEYARD CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30TH NOVEMBER 2024**

**Principal address**



**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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		15,554	21,436
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
Raising funds		19,547	22,422
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		(3,993)	(986)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		4,095	5,081
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>CURRENT ASSETS</b>			
Cash at bank		492	4,485
<b>CREDITORS</b>			
Amounts falling due within one year	4	(390)	(390)
<b>NET CURRENT ASSETS</b>		<u>102</u>	<u>4,095</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		102	4,095
<b>NET ASSETS</b>		<u>102</u>	<u>4,095</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>102</u>	<u>4,095</u>
<b>TOTAL FUNDS</b>		<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:

G Struthers - Trustee



# 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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	21,436
	<hr/>
<b>EXPENDITURE ON</b>	
Raising funds	22,422
	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(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 £
<b>Unrestricted funds</b>			
General fund	4,095	(3,993)	102
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	15,554	(19,547)	(3,993)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	5,081	(986)	4,095
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	21,436	(22,422)	(986)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	5,081	(4,979)	102
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	36,990	(41,969)	(4,979)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Incoming resources	15,554	21,436
<b>Total incoming resources</b>	15,554	21,436
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
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
<b>Net expenditure</b>	(3,993)	(986)

This page does not form part of the statutory financial statements