Company registration number: CS003048
Charity registration number: SC047802

INVERNESS VINEYARD CHURCH
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Inverness Vineyard Church
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Inverness Vineyard Church
Company No. CS003048
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

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 Service

We have continued to meet in Millburn Academy for 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. The main focus for the bags this year was all at Inverness Prison which was really well received by inmates and prison staff.

Outreach

2025 was a hugely encouraging year as we reached out to the community with various events that are building a regular rhythm in our annual calendar. Our annual Summer Fun day had well over 200 in attendance and we continued key outreach events such as egg hunts and nativity trails. Being able to put on community events for free is a real heart of our church when everything costs a lot, so being able to be generous in this way is important. We also pioneered a new space in the city on the 5th Sundays of the week called Community Sundays where we have free coffee and pancakes, alongside games, craft and bouncy castles. This event has been received really positively and we are establishing great relationships with regular attendees.

In 2025 , Muddly Toddlers , an outdoor toddler walk and talk was established alongside FLO, a worship dance project. Although both small in number they provide a regular point of connection for several outwith the church membership.

At the tail end of 2025 ‘The Well’ was established which is a weekly space hosted at the Cafe 1668 providing a drop-in, free meal for folk and a chance to chat. This is open to all but primarily focused on those living in the margins of society.

Office Space

Continue to use our small office space through the week in the centre of Inverness. It is used for our staff team at various points in the week , along with groups meeting in the evenings and also for storage of some equipment. Space is proving to be an issue in this office.

Mission further afield

We have continued to financially support 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, which in 2025 we renamed ‘The Set Apart Fund’ This included Home for Good and Street Pastors as regular recipients, alongside one-off gifts. We also held a giving Sunday for Tearfund to give towards humanitarian need in the Middle East.

Achievements and Performance

Main Achievements

Charitable Activities

This is the 8th year of the charity and it has been a year of lots of encouragement.
As of the end of 2025 the church has over 180 adults and kids connected and averaging 100 adults and kids attending regular Sundays.

Being a local charity we rely on regular donations from church members as our income and monitor this through the year. We have a committed volunteer role filled for someone in the church to monitor this and liaise with the church leaders at various points in the year.

Financial Review

Financial Position

The accounts at the end of 2025 show a balance of £27,262 - as the church grows we anticipate 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 for the reserves policy 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 SCIO (Scottish Charitable Incorporated Organisation) and was 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.

Trustee Selection Methods

Trustees were appointed at the establishment of the charity. All trustees give of their time voluntarily and receive no benefits from the charity in their role as charity trustee. The only exception to this is the case of Thomas Urquhart, who is both a trustee and salaried staff member with the role of Lead Pastor in 2025.

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

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

Organisational structure

Lead Pastor : 3.5 days a week responsible for vision and direction of the church, strategy, line management of staff and leading team leaders throughout the church

Childrens Pastor : 3 days a week responsible for leading with vision the primary and preschool aged activities of the church, management of volunteers and also overseeing safeguarding in these spaces.

Social Transformation Team Leader: 1 day a week leading our 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.

Church Administrator: 1 day a week to support the administrative functions of the church.

Finance and Operations: 6 hours a week responsible for maintaining finance records and developing Sunday gathering operations.

Reference and Administrative Details

Trustees

M Falconer
A Elder
P Turner
T Urquhart

Charity Number

SC047802

Company Number

CS003048

Registered Office

1A Huntly Terrace
Huntly Street
Inverness
IV3 5PS

Independent Examiner

Nick Willetts FCCA
Goldwells Inverness
25 Baron Taylors Street
Inverness
IV1 1QG

Other Information

Risk management

As mentioned before the charity derives its income from individual donations from the public. 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 to and ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



T Urquhart

Trustee
28/09/2026

Inverness Vineyard Church
Independent Examiner's Report to the Trustees of Inverness Vineyard Church
For The Year Ended 31 December 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you 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 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 accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

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 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 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 accounts.

Independent Examiner's Statement

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.



Nick Willetts FCCA

28/09/2026
25 Baron Taylors Street
Inverness
IV1 1QG

Inverness Vineyard Church
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	122,189	105,325
EXPENDITURE ON:			
Raising funds	**5**	(25,762)	(16,158)
Charitable activities:	**5**		
General charitable activities		(90,922)	(84,955)
		(116,684)	(101,113)
NET INCOME		5,505	4,212
NET MOVEMENT IN FUNDS		5,505	4,212
RECONCILIATION OF FUNDS:			
Total funds brought forward		21,757	17,545
TOTAL FUNDS CARRIED FORWARD	**14**	27,262	21,757

The notes on pages 8 to 12 form part of these financial statements.

Inverness Vineyard Church
Balance Sheet
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Intangible Assets	**10**	1,548	-
Tangible Assets	**11**	3,064	3,831
		4,612	3,831
CURRENT ASSETS			
Cash at bank and in hand		24,945	19,396
		24,945	19,396
Creditors: Amounts Falling Due Within One Year	**12**	(2,295)	(1,470)
NET CURRENT ASSETS (LIABILITIES)		22,650	17,926
TOTAL ASSETS LESS CURRENT LIABILITIES		27,262	21,757
NET ASSETS		27,262	21,757
FUNDS OF THE CHARITY			
Unrestricted Funds		27,262	21,757
TOTAL FUNDS	**14**	27,262	21,757

For the year ending 31 December 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

T Urquhart

Trustee
28/09/2026

The notes on pages 8 to 12 form part of these financial statements.

1. General Information

Inverness Vineyard Church is a company limited by guarantee, incorporated in Scotland, registered number CS003048 and registered charity number SC047802. The registered office is 1A Huntly Terrace, Huntly Street, Inverness, IV3 5PS.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources

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 recevied and the amount can be measured reliably.

2.4. Resources Expended

Liabilities are recofnised as expenditure as soon as there is a legal or contructive obligiation committing the charity to that expenditure, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is account for on an accruals basis and has been clasified 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.

2.5. Intangible Fixed Assets and Amortisation - Other Intangible

Other intangible assets comprise of website development and are amortised to income and expenditure account over its estimated economic life of 10 years.

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% on reducing balance
Motor Vehicles	20% on reducing balance

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.8. Pensions

The charitable company operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

3. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	104,047	91,637
Gift aid	18,142	13,688
	122,189	105,325

4. **Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets - owned	766	958
Amortisation of intangible fixed assets	172	-

5. **Analysis of Expenditure**

	Activities undertaken directly £	Support costs (see note 6) £	2025 Total £
Raising funds	-	25,762	25,762
General charitable activities	36,797	54,125	90,922
	36,797	79,887	116,684

	Activities undertaken directly £	Support costs (see note 6) £	2024 Total £
Raising funds	-	16,158	16,158
General charitable activities	21,538	63,417	84,955
	21,538	79,575	101,113

6. **Support Costs**

	Raising funds	General charitable activities	2025 Total
	£	£	£
Employee costs	25,762	2,955	28,717
Premises expenses	-	5,781	5,781
General administration	-	17,380	17,380
Depreciation	-	938	938
Governance costs	-	27,071	27,071
	25,762	54,125	79,887

	Raising funds	General charitable activities	2024 Total
	£	£	£
Employee costs	16,158	5,733	21,891
Premises expenses	-	5,678	5,678
General administration	-	20,132	20,132
Depreciation	-	958	958
Governance costs	-	30,916	30,916
	16,158	63,417	79,575

7. **Independent Examiner's Remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	1,074	1,074

8. **Staff Costs**

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	50,572	45,993
Other pension costs	2,261	1,081
	52,833	47,074

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. **Average Number of Employees**

Average number of employees during the year was: 5 (2024: 5)

10. **Intangible Assets**

	Other
	£
Cost	
As at 1 January 2025	-
Additions	1,720
As at 31 December 2025	1,720
Amortisation	
As at 1 January 2025	-
Provided during the period	172
As at 31 December 2025	172
Net Book Value	
As at 31 December 2025	1,548
As at 1 January 2025	-

11. **Tangible Assets**

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
As at 1 January 2025	5,605	7,032	12,637
As at 31 December 2025	5,605	7,032	12,637
Depreciation			
As at 1 January 2025	4,286	4,520	8,806
Provided during the period	264	503	767
As at 31 December 2025	4,550	5,023	9,573
Net Book Value			
As at 31 December 2025	1,055	2,009	3,064
As at 1 January 2025	1,319	2,512	3,831

12. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Taxation and social security	1,335	510
Accruals and deferred income	960	960
	2,295	1,470

13. **Pension Commitments**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £1,460 (2024: £0).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

14. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	21,757	122,189	(116,684)	27,262
Total funds	21,757	122,189	(116,684)	27,262

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	17,545	105,325	(101,113)	21,757
Total funds	17,545	105,325	(101,113)	21,757

15. **Transactions with Trustees**

The following trustees have been paid remuneration or have received other benefits from the charity or related entity:

Name of trustee	Legal authority	Remuneration	Pension Contributions	2025 Total
		£	£	£
T Urquhart	Regulatory body permission	26,270	801	27,071

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the previous year.

No trustee expenses have been incurred.

16. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

17. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Inverness Vineyard Church
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	104,047	91,637
Gift aid	18,142	13,688
	122,189	105,325
	122,189	105,325
EXPENDITURE ON:		
Raising funds		
Wages and salaries	(24,302)	(16,158)
Employers pensions - defined contributions scheme	(1,460)	-
	(25,762)	(16,158)
Charitable Activities:		
General charitable activities		
NOT IN USE(2)	-	(259)
NOT IN USE(1)	-	(546)
NOT IN USE	-	(154)
Mainly Music	(1,316)	(1,030)
Missions Giving	(8,940)	(9,388)
The Well	(480)	(2,000)
Easter	(529)	-
Christmas	(3,016)	(896)
Fathers / Mothers Day	(128)	(57)
Event (Expenses)	(612)	-
Visiting Speakers	(1,225)	-
Van Running Costs	(4,513)	(3,243)
Various Equipment	(6,006)	(2,402)
Community Lunch	(277)	(684)
Community Fun Day	(1,704)	(429)
VCUKI Giving	(6,778)	-
Youth Hangouts	(303)	(76)
Church Licenses	(268)	-
Church Suite Costs	(546)	-
Planting Centre Sub	(156)	-
Subcontractor costs	-	(374)
Staff training	(2,641)	(1,714)
Travel expenses	(314)	(4,019)
Rent	(5,781)	(5,678)
Computer software, consumables and maintenance	(97)	(209)
Sunday Food	(1,576)	-
Repairs, renewals and maintenance	(138)	(271)
Insurance	(166)	(166)
Printing, postage and stationery	(1,156)	(157)
Advertising and marketing costs	(684)	(299)

...CONTINUED

Telecommunications	(723)	(608)
Independent examiner's fees	(1,074)	(1,074)
Accountancy fees	(944)	(917)
Bank charges	(60)	(60)
Charitable donations	-	(6,445)
Sundry expenses	(3,025)	(3,199)
Venue Rental	(7,737)	(6,727)
Depreciation	(766)	(958)
Amortisation	(172)	-
Trustees' salaries	(26,270)	(29,835)
Trustees' pension - defined contribution schemes	(801)	(1,081)
	(90,922)	(84,955)
	(116,684)	(101,113)
NET INCOME	5,505	4,212