

KINGDOM VINEYARD (East Fife)

TRUSTEES' REPORT AND ACCOUNTS

For the period ended 31ST DECEMBER 2022

Scottish Charity No.
SC037042

Principal Office:
St Davids Centre
Albany Park
St Andrews
KY16 8BP



The trustees present their annual report and financial statements of the charity for the year ended 31st December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102 issued October 2019) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

CONTENTS

History, Structure, Governance & Management	2
Objectives	4
Activities, Achievements & Performance	5
Financial Summary	7
Future Developments	7
Appendix A: Organisational Structure	9
Appendix B: Responsibilities of the Board of Trustees	11
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Accounts	16

History, Structure, Governance & Management

The Kingdom Vineyard (hereinafter referred to as “the church”) was formed by Deed of Trust dated 10th October 2005 and is a charity registered in Scotland No. SC037042. The active trustees at the beginning of this financial year were Jim Cronin, Phil Day, Jesse Duley, Ben Gregg, Jayne Horsburgh, Morag Steele, and Veronica Vandervliet. During the year, resignations were received from Veronica (8/2/22) and Ben (23/8/22), and Kevin & Rhona Robertson were appointed (10/5/22). Since the end of the financial year we have also appointed Josh Edmondson (22/1/23). Trustees are appointed by resolution of the existing trustees and in accordance with the powers contained in the trust deed. Newly appointed trustees are advised by the Board of their legal duties and responsibilities.

The church existed as first one, then a number of small groups meeting in people’s homes in the St Andrews area, beginning in late Summer 2004. By Autumn 2005, the viability of the church-plant seemed likely if not assured, and it had become clearer who was likely to form the core of the new church. At that point it was both possible and desirable to appoint trustees and become “official”.

Since that time, the church has steadily grown to a membership that fluctuates at around 125 people. We are now recognised within East Fife as a well-established church, and a valued and respected part of the local Christian, and charitable scene. We have a strong reputation for contemporary worship, challenging Bible-teaching, and loving, practical help to the wider community. Leaders within the church are frequently asked to speak at the University Christian Union, and play an active role in ecumenical gatherings and events in the town.

From the outset, a large part of our membership have been students. One of the strengths of the church has been its ability to attract and retain student members, caring for them, developing their areas of giftedness, and giving many of them early opportunities to lead and pastor others. Since the majority of students move away from the area after graduation, our active membership at any given time does not, therefore, reflect the continued influence and relationship we maintain with alumni. Parents of students, and leaders of churches they eventually move to, have several times indicated gratitude for the training and formation that students have received whilst with us. We consider our ministry to students to be one of the great strengths of the church.

At the same time, throughout each year, we maintain a consistent ministry to what we call “core church” - our adult and child members who live in the area - as well as to

many visitors to St Andrews. In addition to serving our committed members, we consistently reach out to anyone who has need in our area through our compassion ministry: Storehouse (our drop-in and food-bank service).

There is no formal membership in the church. Rather, people are regarded as members if they regularly attend a Homegroup. These groups are the main pastoral forum in the church and exist for relationship, prayer, study, mutual care and accountability.

The church is part of a growing family of more than 150 Vineyard churches in the UK & Ireland, and after Glasgow Vineyard is the oldest of such churches in Scotland. The church is affiliated with Vineyard Churches UK & Ireland, by means of a license to the Senior Pastor to use the name "Vineyard". As an association of Vineyard churches, we maintain the intention to plant more churches in areas of Scotland we don't currently serve.

Having successfully planted and established the church, Toby and Carol Foster formally handed over leadership to Jim and Rachel Cronin in February 2018. As Senior Pastors, the Cronins' responsibilities include setting the vision and direction of the church, gathering people for worship in homes and in public, preaching and giving pastoral care and oversight to the ever-changing congregation of people who attend the church and serve in it. A large part of this work involves identifying, recruiting, training and mentoring leaders, to whom various functions are delegated.

We also employ both paid and voluntary staff for a variety of other roles as necessary to fulfill the objectives outlined below. A more detailed explanation of our organizational structure can be found in Appendix A. The trustees delegate day-to-day control and management of the trust to the Senior Pastor, who serves as convener and chairman.

Policies on Financial Control, Children & Vulnerable Persons' Protection and Employment were adhered to, Risk Assessments for all our activities were undertaken, adequate insurance policies are still in effect and all relevant electronic equipment was PAT tested. Relevant members of the church were registered on the PVG scheme.

Objectives

The primary objective of the church is defined as being:

“to advance the Christian faith in accordance with the Statement of Faith, Values, Principles and Practices recorded in the schedule annexed to the Deed of Trust; in Scotland and in such other parts of the UK and the world as the Trustees may from time to time think fit.”

Further to this primary objective, the church also aims:

- to relieve persons who are in condition of need or hardship or who are aged and sick and the distress caused thereby;
- to promote the advancement of education;
- to promote and fulfill such other charitable purposes as may be beneficial to the community.

Our briefest mission statement, however, to be interpreted entirely in line with the above aims, is simply:

“helping people make connections with God.”

It is our belief and experience that as people engage with God and His teaching in the Bible, they become not only healthier, happier individuals, but also take more care of their “neighbour”, their communities and their environment, to the benefit of society as a whole. The whole rationale behind planting and growing the church is therefore to provide public Christian worship and propagate Christian beliefs to bring hope and help to those in need.

Activities, Achievements & Performance

With Covid restrictions largely unchanged from the end of 2021, we continued to gather our church in person as we had been doing since the summer of the previous year. Our church family enjoyed re-building friendships and a sense of community that had been so lacking during the previous two years.

Having gathered on a Sunday afternoon for almost a year in a local Church of Scotland building, in July of 2022, we were able to move back into the building we had been using before the pandemic. This made gatherings significantly easier for our staff team, volunteers and church members, as it gave us access to equipment we had had to leave behind in the building at the start of the pandemic, provided us with a more flexible space to worship and socialise, and gave our children a larger dedicated space for their activities on a Sunday. This venue move also allowed us to return to gathering on Sunday morning, rather than afternoons or evenings, which made our meetings more accessible to a wider range of people, particularly families with young children, who found the later time challenging.

For most of the year, we continued to record our services to upload to YouTube for anyone who felt unable to join us in person. By September, numbers engaging with our recorded services dropped to almost zero and the decision was taken to stop recording. Anyone still keen to attend an online church service was pointed in the direction of a sister church who continue to provide a livestream service. We decided to offer those unable to meet in person the opportunity to join one of our homegroups as a digital member, and this worked well.

In late 2021, after a period of running smaller, shorter-term homegroups because of Covid, it was felt that the church community were in need of building longer-term relationships in more consistent groups, so the decision was taken to launch new, long-running groups in January of 2022. These grew and developed over the course of the year, and the church enjoyed being able to meet with the same people every week, receiving practical and prayer support, and studying the Bible together.

The Storehouse ministry continued to run successfully from the St David's Centre. The number of clients visiting to receive food and household supplies increased in 2022 from the previous year, however this was met with an increase in donations, allowing us to meet the greater need. Clothesline, another charity operating from the St David's Centre, share the same room as Storehouse, which means clients are now able to browse for clothing and footwear as well as food and household goods. Seeing an increase in

need at the beginning of the year, as well as the beginnings of the cost of living crisis, it was decided that more investment was needed in Kingdom Vineyard's Compassion ministry. To that end, we employed a full-time Compassion Pastor starting in March to support the growing foodbank ministry, as well as to set vision for the church's overall strategy to reach the vulnerable in our community. This additional capacity allowed us to trial-run a Storehouse evening session to allow clients who work during the day to visit the foodbank, as well as further explore partnerships with other local agencies and increase our collaboration with the Community Hub.

As a church, we are keen to meet the spiritual as well as practical needs of our foodbank users, and to that end, in partnership with another local church and a charity called Pilgrim Care, this year we launched 'Hope at the Hub'; a short church service tailored to Storehouse clients and Hub users.

For the first time since before the pandemic, we were able to hold in person, restriction-free welcome events for the new cohort of students arriving in the town in September. As with every year, we enjoyed getting to know our new student members and involving them in different areas of church life.

Our church has always placed high importance on training and developing new leaders, and this continued throughout the pandemic to the extent it was possible. This year we have trained new leaders in all areas of church life and looked at how we could further increase opportunities for people to get involved and trained now that we are no longer bound by Covid restrictions.

As part of our desire to continuously train new leaders, we had one recent graduate working with us as a "Voluntary Pastoral Assistant" with a focus on Storehouse and communications. She showed significant growth throughout the year and was a significant asset to the staff team.

Jim & Rachel Cronin, and other pastoral staff, continue to meet by appointment many people both church members and non-members, in need of help, advice and support. Jim & Rachel continue to engage frequently with leaders and workers within this and other churches.

Financial Summary

The total income for this year was £189,877. Total expenditure came to £207,460. This results in a deficit of £17,583.

A more detailed breakdown of the year's financial activity can be seen from the financial statements which begin on page 14.

As at December 2022 Total Reserves amounted to £105,618, £5,505 of which is restricted, with the remaining £100,113 solely represented by the Unrestricted Fund which continues to show the free reserves available to the Charity to enable it to fulfil its primary objectives. The Trustees are satisfied that the Charity is in a position to meet all of its liabilities and will continue to ensure that free reserves are sufficient to cover a minimum of at least 3 months' costs.

The Trustees continually review the Charity's exposure to major risks and systems to mitigate them.

Future Developments

Looking ahead to 2023, we look forward to a year without Covid restrictions, all being well. Therefore, we plan to continue to gather in-person for worship on a Sunday morning and encourage all members to be part of a homegroup, where they can receive pastoral support.

In line with our desire to train and develop new leaders, we plan to continue running our "Voluntary Pastoral Assistant" programme. We will begin a recruitment process for candidates at the beginning of the year and hope to have a new volunteer starting with us around the middle of the year. We will also plan to run two rounds of Small Group Leaders' Training to make sure we are ready to grow and multiply our existing groups, making room for any new members.

In 2023, we hope to be able to welcome a new cohort of students. We will work to build relationships with any new students who join our church family, as well as connecting our student members with our full-time resident members, bridging the gap between

the so-called “town and gown.” Having not been able to do as much leadership training as we would have liked through Covid, in 2023 we will make a concerted effort to train more students as worship leaders, preachers, and homegroup leaders.

We will spend some time this year evaluating the pastoral support available to members of the church, assessing whether what we currently offer is working well and whether other support systems are needed. In particular we will look into the possibility of setting up a mentoring scheme for the student members of our church and a way of offering more intensive, short-term prayer support for church members struggling with a particular issue or life circumstance.

As our offices and foodbank are now well established within the Community Hub building, we will look at how we might be able to build on this partnership, particularly in ways that will benefit the most vulnerable in our community.

Appendix A: Organisational Structure

The Kingdom Vineyard is a church and a registered charity, established in law by a deed of trust. As with all churches belonging to the Vineyard denomination, it is fully autonomous, financially and in every other sense, subject only to adherence to the Byelaws of the parent body, Vineyard Churches UK & Ireland.

The overall leadership and responsibility for the direction and wellbeing of the church lies with the Senior Pastor. This position transitioned from founding pastors Toby & Carol Foster in February 2018 to successors Jim & Rachel Cronin. As married couples, they are regarded within the Vineyard movement as equal in the role, although the workload and level of responsibility varies from time to time between the two. In common with all Vineyard churches, the Senior Pastor is overseen by pastors of another Vineyard church. In this case the role of Overseer for the Cronins has been jointly held by Chuck & Taryn Freeland, Senior Pastors of Catalyst Vineyard, and is governed in matters of law and finance by the Trustees.

Assisting the Senior Pastor in leading and serving the church are Homegroup Leaders and Ministry Leaders. The former lead groups with a target membership of about 5-12, within the larger church. These groups meet weekly and constitute the primary unit of pastoral care within the church. The latter oversee specific areas of responsibility, such as Children's Ministry, Worship & Technical, Storehouse, etc. They are each expected to be committed members of a Homegroup, and may also lead one.

Ministry Leaders report directly to the Senior Pastor on an ad hoc basis and also in occasional meetings for all leaders. Homegroup Leaders are overseen in subgroups called "clusters", by Cluster Leaders who are themselves experienced Homegroup Leaders, at six-weekly meetings. Cluster Leaders also report to the Senior Pastor. The leadership team thus formed works in a collaborative style, but decisions ultimately rest with the Senior Pastor.

As the church grows in maturity, in numbers or simply in works undertaken, it may become necessary to appoint further pastoral staff to oversee a growing number of Ministry Areas and assist with teaching, training and administration.

All staff and other workers, paid or unpaid, work in accordance with our Vulnerable Persons and other relevant policies, and those working with vulnerable persons including children are required to have the appropriate level of screening via membership of the PVG scheme.

The Senior Pastor (as couple) are free to exercise spiritual oversight of the church as they see fit, but are responsible to the Trustees for doing so in a legal and Biblical way, and within the constraints of the Deed of Trust, budgets set by the Trustees year by year, and the church's Financial Control Policy and other relevant policies.

Appendix B: Responsibilities of the Board of Trustees

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland 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 of the charity for that period. 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 [2019] (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper 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 provisions of the charity's constitution. 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.

THIS REPORT WAS APPROVED BY THE TRUSTEES ON

DATE _____

SIGNED ON BEHALF OF TRUSTEES

MR. J DULEY

TRUSTEE

KINGDOM VINEYARD (EAST FIFE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF KINGDOM VINEYARD (EAST FIFE)

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 14 to 22.

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. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 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

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; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;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.

Graham Bonds FCA CTA
Buchanan Bonds Ltd.
Chartered Accountants &
Chartered Tax Advisers
39 Braehead Crescent
Stonehaven
Aberdeenshire
AB39 2PP

KINGDOM VINEYARD (EAST FIFE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Restricted Funds £	Unrestricted Funds £	Total 2022 £	Total 2021 £
Income and endowments:	2				
Donations and legacies		31,801	157,870	189,671	175,768
Investment income		-	100	100	2
Other income		-	106	106	202
Total income		31,801	158,076	189,877	175,972
Expenditure:					
Charitable activities:					
Church ministry costs	3	(44,966)	(162,494)	(207,460)	(163,837)
Total expenditure		(44,966)	(162,494)	(207,460)	(163,837)
Net income/(expenditure) before transfers etc		(13,165)	(4,418)	(17,583)	12,135
Transfers between funds		18,670	(18,670)	-	-
Net movement of funds		5,505	(23,088)	(17,583)	12,135
Reconciliation of funds:					
<i>Total fund balances brought forward</i>		-	123,201	123,201	111,066
Total fund balances carried forward		5,505	100,113	105,618	123,201

Notes 1 to 11 form part of these accounts.

KINGDOM VINEYARD (EAST FIFE)

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	Restricted Funds £	Unrestricted Funds £	Total 2022 £	Total 2021 £
Fixed assets:					
Tangible assets	5	-	7,391	7,391	<i>7,408</i>
Current assets:	6				
Other debtors		-	6,387	6,387	<i>11,745</i>
Cash at bank and in hand		5,505	105,700	111,205	<i>122,483</i>
		<u>5,505</u>	<u>112,087</u>	117,592	<i>134,228</i>
Liabilities:					
Creditors falling due within one year	7	-	(19,365)	(19,365)	<i>(18,435)</i>
Net current assets		5,505	92,722	98,227	<i>115,793</i>
Total assets less current liabilities / Net assets		<u>5,505</u>	<u>100,113</u>	105,618	<i>123,201</i>
Total charity funds	9	<u>5,505</u>	<u>100,113</u>	105,618	<i>123,201</i>

These accounts were approved by the trustees on

Mr J Duley
Trustee

Notes 1 to 11 form part of these accounts.

KINGDOM VINEYARD (EAST FIFE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102 issued October 2019) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

No material going concern uncertainties exist.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

Resources expended, which include irrecoverable VAT, are recognised in the period in which they are incurred and allocated accordingly based on appropriate means.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

KINGDOM VINEYARD (EAST FIFE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Financial Instruments (Debtors and Creditors)

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with exception of loans which are subsequently measured at amortised cost using the effective interest method.

Taxation

Kingdom Vineyard (East Fife) is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Fixed assets

Fixed assets such as computer and sound equipment and sundry furniture costing more than £500 are capitalised at transaction price and depreciated over their expected useful lives of 4 to 6 years on a straight line basis. The fixed assets are used in direct furtherance of the charity's objects.

Employee benefits

Employees of the charity are entitled to join the charity's defined contribution money purchase scheme. Contributions are included in 'staff costs' and are charged against income in accordance with the scheme rules. There were no outstanding contributions at the year end.

The cost of short term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of another item elsewhere.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are rendered.

Leasing

Rentals paid under operating leases are charged against income on a straight line basis over the lease term.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

Though a requirement of FRS 102 no reconciliation of opening balances and net income/(expenditure) for the year has been provided with the net income/(expenditure) under previous GAAP since there are no reconciling items to disclose.

The charity's transition date to the new FRS was 1 February 2015.

KINGDOM VINEYARD (EAST FIFE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. INCOME

	Restricted Funds £	Unrestricted Funds £	Total 2022 £	<i>Restricted Funds £</i>	<i>Unrestricted Funds £</i>	<i>Total 2021 £</i>
Donations and legacies:						
Offerings, gifts and donations (includes gift aid)	31,801	157,870	189,671	16,504	159,264	175,768
	31,801	157,870	189,671	16,504	159,264	175,768

All 'investment' and 'other income' related to unrestricted funds for both 2022 and 2021.

KINGDOM VINEYARD (EAST FIFE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3. ANALYSIS OF EXPENDITURE

	Restricted Funds £	Unrestricted Funds £	Total 2022 £	<i>Restricted Funds £</i>	<i>Unrestricted Funds £</i>	<i>Total 2021 £</i>
Charitable activities:						
Church ministry costs:						
Catering and hospitality	-	6,372	6,372	-	2,838	2,838
Sunday Worship and event room hire costs	-	4,620	4,620	-	1,800	1,800
Vineyard Centre property running costs	-	-	-	-	-	-
Rent	5,900	10,900	16,800	5,900	10,500	16,400
Love gifts (see note 8)	-	16,016	16,016	-	15,854	15,854
Young Vineyard	-	543	543	-	654	654
Storehouse	8,208	-	8,208	1,185	-	1,185
Conferences and training	423	2,535	2,958	200	2,063	2,263
Total payroll costs inc. pension	26,119	99,656	125,775	13,967	92,572	106,539
Worship and technical	-	835	835	-	1,125	1,125
General office expenses	1,301	3,902	5,203	1,566	4,698	6,264
Insurances	223	283	506	31	95	126
Sabbatical costs	1,500	7,283	8,783	-	-	-
Miscellaneous	-	-	-	583	1,748	2,331
Depreciation	-	2,351	2,351	-	2,484	2,484
Books and resources	-	268	268	-	403	403
Bank charges	20	62	82	24	73	97
Travel and mileage	1,017	6,103	7,120	150	2,304	2,454
	44,711	161,729	206,440	23,606	139,211	162,817
Governance costs:						
Examiner's fees	255	765	1,020	255	765	1,020
Total	44,966	162,494	207,460	23,861	139,976	163,837

Support costs have not been separately identified as the trustees consider there is only one charitable activity and the costs relate wholly to that one activity.

The examiner's fees comprised the examination fee of £1,020 (2021: £1,020) and tax work of £nil (2021: £nil).

KINGDOM VINEYARD (EAST FIFE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4. STAFF COSTS, NUMBERS AND TRUSTEES' REMUNERATION	Total 2022 £	Total 2021 £
Trustees salaries:		
Jim and Rachel Cronin	46,697	44,558
Jesse Duley	18,345	21,682
	<u>65,042</u>	<u>66,240</u>
Staff salaries	53,212	35,288
Pension costs	3,452	2,583
Employer's NIC	4,069	2,428
	<u>125,775</u>	<u>106,539</u>

As full time senior pastors leading the church Jim and Rachel Cronin along with Jesse Duley as Worship Pastor & Administrator, are remunerated in accordance with Section 17 Schedule 1 of the charity's governing document.

The average number of persons employed, both full time and part time, by the charity was 7 (2021: 8). No employee earned over £60,000.

During the year expenses totalling £3,093 (2021: £754) were reimbursed to 2 (2021: 3) trustees which were incurred on behalf of the church re travel, hospitality and catering, general office expenses etc. Expenses which were reimbursed to Jim and Rachel Cronin and Jesse Duley were in their capacities as senior pastors and worship pastor & administrator respectively.

5. FIXED ASSETS	Equipment £
Functional fixed assets used in the furtherance of the charity's objectives	
Cost:	
At 1 January 2022	14,684
Additions	2,334
Disposals	(542)
At 31 December 2022	<u><u>16,476</u></u>
Depreciation:	
At 1 January 2022	7,276
Disposals	(542)
Charge for the year	2,351
At 31 December 2022	<u><u>9,085</u></u>
Net Book Value:	
At 31 December 2022	<u><u>7,391</u></u>
At 1 January 2022	<u><u>7,408</u></u>

All tangible fixed assets related to unrestricted funds both in 2022 and 2021.

KINGDOM VINEYARD (EAST FIFE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. CURRENT ASSETS

All 'prepayments and accrued income' related to unrestricted funds both in 2022 and 2021.
 Cash at bank and in hand balances were as follows: £111,205 (2021: £122,483) of which £105,700 (2021: £122,483) was unrestricted and £5,505 (2021: £nil) was restricted.

7. CREDITORS

	Total 2022 £	<i>Total 2021 £</i>
Accruals for Love Gifts	13,266	12,454
Other taxes and social security costs	2,013	4,661
Other creditors	4,086	1,320
	19,365	<i>18,435</i>

All creditors related to unrestricted funds both in 2022 and 2021.

8. LOVE GIFTS

	no. of payments	Total 2022 £	<i>Total 2021 £</i>
During the year under review the following sums were gifted to the following recipients:			
Vineyard Churches UK	2	10,008	8,427
Charis Foundation	1	2,500	2,500
Love the One		-	2,000
Gifts < £1,000 to 10 (2021: 8) institutions		2,808	2,027
Gifts to 2 (2021: 2) individual(s)		700	900
		16,016	<i>15,854</i>

All love gifts related to unrestricted funds both in 2022 and 2021.

9. FUNDS

UNRESTRICTED FUNDS	<i>As at 01/01/2022 £</i>	Incoming £	Outgoings £	Transfers £	As at 31/12/2022 £
General Fund	123,201	158,076	(162,494)	(18,670)	100,113
Total Unrestricted Funds	123,201	158,076	(162,494)	(18,670)	100,113
	<i>As at 01/02/2021 £</i>	<i>Incoming £</i>	<i>Outgoings £</i>	<i>Transfers £</i>	<i>As at 31/12/2021 £</i>
General Fund	111,066	159,468	(139,976)	(7,357)	123,201
Total Unrestricted Funds	111,066	159,468	(139,976)	(7,357)	123,201

Unrestricted funds are the general funds available for use at the trustees' discretion in furtherance of the objectives of the charity.

KINGDOM VINEYARD (EAST FIFE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. FUNDS (cont.)

RESTRICTED FUNDS	<i>As at</i> <i>01/01/2022</i> £	Incoming £	Outgoings £	Transfers £	As at 31/12/2022 £
Storehouse	-	30,301	(43,466)	18,670	5,505
Sabbatical costs	-	1,500	(1,500)	-	-
Collections	-	-	-	-	-
	-	31,801	(44,966)	18,670	5,505

	<i>As at</i> <i>01/02/2021</i> £	<i>Incoming</i> £	<i>Outgoings</i> £	<i>Transfers</i> £	<i>As at</i> <i>31/12/2021</i> £
Storehouse	-	16,504	(23,861)	7,357	-
Collections	-	-	-	-	-
	-	16,504	(23,861)	7,357	-

Storehouse:

Donations received to support the Storehouse project. £5,505 was received as a grant from the Fife Voluntary Action/Scottish Government: Communities Mental Health and Wellbeing Fund. £18,670 was transferred from unrestricted funds to cover the deficit on the running of the project.

Sabbatical costs:

Donations received to help cover sabbatical costs.

Collections

Collections for special named purposes.

10. OTHER FINANCIAL COMMITMENTS

Total	<i>Total</i>
2022	<i>2021</i>
£	£

At the year end the charity had total rental commitments under non-cancellable operating leases relating to land and buildings as set out below:

Operating leases re land and buildings:

Not later than one year	16,800	<i>16,800</i>
Later than one year and not later than five years	36,400	<i>53,200</i>
	53,200	<i>70,000</i>

11. RELATED PARTY TRANSACTIONS

During the 2022 year rent of £nil (2021: £2,400) was paid to Geum Limited a private limited company registered in Scotland which is controlled by the in-law's of the now ex trustee Stephen McPhail.

During the year donations totalling £31,221 (2021: £31,875) were received from the trustees.