

THE VINE CHRISTIAN SCHOOL (READING)

England & Wales · Charity number 1104385

Details

Status Registered

Legal form Other

Company number [11236681](#)

Registered 2004-06-16

Register [View on the Charity Commission register](#)

Contact

Address Three Mile Cross Church Centre
Basingstoke Road
Three Mile Cross
Reading
RG7 1AT

Phone 01189886464

Email office@thevinechristianschool.org.uk

Website www.vinechristianschool.org.uk

Activities

Objects: TO ADVANCE EDUCATION IN ACCORDANCE WITH CHRISTIAN PRINCIPLES BY SUCH MEANS AS THE TRUSTEES MAY CONSIDER APPROPRIATE INCLUDING BY MEANS OF ESTABLISHING AND OPERATING ANY EDUCATIONAL ESTABLISHMENT OR ESTABLISHMENTS IN READING BERKSHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: The school uses the Accelerated Christian Education (ACE) system, used world wide in over 8000 schools, totalling over 1,000,000 pupils. Regular games & outdoor activities take place. The bible is the point of reference for all religious moral & ethical teaching. The business world is known to head hunt pupils for the high business ethic taught & high calibre of "ACE" pupils.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** READING, BERKSHIRE
- Reading

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£168,592	£162,107	-	-
2024-08-31	£126,352	£122,335	-	-
2023-08-31	£84,950	£112,062	-	-
2022-08-31	£149,769	£104,330	-	-
2021-08-31	£93,242	£100,391	-	-
2020-08-31	£93,366	£93,366	-	-

Trustees

Name	Role	Appointed
Robert John Wheeler	Chair	2022-03-08
James Neale		2022-09-10
Pastor Deon Esterhuizen		2022-09-10

THE VINE CHRISTIAN SCHOOL (READING)

England & Wales - Charity number 1104385

Accounts



The Vine Christian School (Reading)

**Report of the Trustees
and
Unaudited Financial Statements
for the year ended 31 July 2025**

Report of the Trustees for the year to 31 July 2025

Registered Charity Number;

1104385

Principal Address

Three Mile Cross
Church Basingstoke
Road
Three Mile Cross
Reading
RG7 1AT

Trustees

Robert Wheeler
Deon Esterhuizen
James Neale

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of Trust, and constitutes an unincorporated charity. The charity is governed by a declaration of Trust dated 10 June 2004.

Risk management

Risk assessment is an ongoing management process within the charity. Uppermost among those that have been identified is the risk of employing staff with inappropriate background records or experience who may be detrimental to the principles and values of the charity. In order to avoid that risk, all appointments are carefully considered to ensure that, as far as possible, that risk is minimized. The financial risks are centered on the need to ensure future funding, which is alleviated by healthy student numbers and fees.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's principal activities comprise the advancement of education for children between the ages of 3 and 18 years that promotes the Christian Faith, in particular by the provision of a School based upon biblical principles, values and doctrines, that nurtures good character as well as high academic achievement.

Public benefit

The School provides education for students from all walks of life and, in particular, provides bursaries for children whose families are unable to meet the full costs of their education. By providing a fully rounded education to a high standard the school is able to bring students to maturity so that they can make a useful contribution to society as a whole. The bursary fund assists in meeting the public benefit requirement by providing funds for less advantaged students.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The school continued to use the Accelerated Christian Education (ACE) curriculum system, which is used throughout the world, and which makes the Bible the point of reference in all subjects. Regular games and sporting activities took place throughout the year. Students collected food, for families around the world, and joined in the food. gives initiative through Barnabas Aid to help support Christian's in need

After being approved for an increase in number from 30 to 50 students by the DfE, the school grew to 37 students on roll for the year 2024 – 2025.

In the academic year 2024 – 2025 the pupils' average pass mark achieved over all subjects was 94.6%.

Our goal is to make our education affordable and accessible and so we continue to offer financial

Report of the Trustees for the year to 31 July 2025

assistance as needed on a case-by-case basis.

The school had a standard inspection from Ofsted in November 2024, which resulted in the school achieving an overall grade of Good and an Outstanding for pupil behaviour.

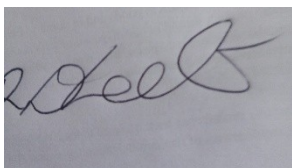
FUTURE DEVELOPMENTS

The charity has succeeded in establishing its reputation in the field of Christian education within the area in which it is located, and the trustees aim to improve the quality of education to an increasing number of students in the coming years.

The school is continuing to develop material to complement the ACE curriculum which will enable students to have a broad and balanced education comparable to the national curriculum.

The school has been exploring options to renovate the courtyard space to improve student experience and to offer a wider variety of EYFS compliant learning through play options.

Approved by order of the board of trustees on 22nd May 2026 and signed on its behalf by:



Mr R Wheeler
Chair

Independent examiner's report to the trustees for the year to 31 July 2025

CHARITY COMMISSION
FOR ENGLAND AND WALES

**Independent examiner's report
on the accounts**

Section A

Independent Examiner's Report

Report to the trustees/ members of	The Vine Christian School		
On accounts for the year ended	31 st July 2025	Charity no (if any)	1104385
Set out on pages	4-5		

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- 1 examine the accounts under section 145 of the Charities Act,
- 2 to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- 3 to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:

- 4 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 5 the accounts did not accord with the accounting records; or
- 6 the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination. to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 28/5/2026

Independent examiner's report to the trustees for the year to 31 July 2025

Name: Rachel Eden

Relevant professional qualification(s) or body: CIMA (FCMA)

Address: Holy Brook Associates
Thames Tower, Station Rd
Reading RG1 1LX

Accounts for the year to 31 July 2025**Income and Expenditure**

	2025	2025	2025	2024
	Unrestricted Fund	Restricted Fund	Total	Total
Notes				
INCOMING RESOURCES				
Incoming and endowments from				
Donations and Grants	15,481	-	15,481	3,317
Incoming resources from charitable activities				
Education	152,868	-	152,868	122,935
Miscellaneous income	243	-	243	100
Total incoming resources	168,592		168,592	126,352
RESOURCES EXPENDED				
Charitable activities				
Education	3 162,107	-	162,107	122,335
Net incoming resources	6,485		6,485	4,017
RECONCILIATION OF FUNDS				
Total funds brought forward	29,183	-	29,183	25,167
TOTAL FUNDS CARRIED FORWARD	35,668	-	35,668	29,183

Accounts for the year to 31 July 2025

	<i>Note</i>	2025 £	2024 £
FIXED ASSETS			
Tangible assets	4	4,462	1,764
CURRENT ASSETS			
Debtors		2,123	2,688
Bank		34,290	36,306
Cash		430	347
		36,289	39,341
CREDITORS			
Accounts Payable		2,123	1,068
Parent deposits		1,250	9,350
Other creditors		794	414
Accruals		915	1,068
		5,082	10,832
Net current assets		31,207	27,419
Net assets		<u>35,668</u>	<u>29,183</u>
FUNDS			
Unrestricted; General		35,668	29,183
Restricted; Bursary		-	-
		<u>35,668</u>	<u>29,183</u>

The financial statements were approved by the Board of Trustees on 22nd May 2026 and were signed on its behalf by:

Mr D Esterhuizen
Trustee

The notes form part of these financial
statements

Notes to the Financial Statements for the year ended 31 July 2025

1 ACCOUNTING**POLICIES Accounting convention**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2021

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

The accounts present a true and fair view and the accounting policies adopted are those outlined in this note.

No changes to accounting estimates have occurred in the reporting period.

No material prior-year errors have been identified in the reporting period

1.1 Income**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met

Government Grants

The charity has not received government grants in the reporting period.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and performance relates grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated Goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other

Notes to the Financial Statements for the year ended 31 July 2025

3 STAFF COSTS	2025	2024
	£	£
Wages and salaries	94,124	71,441
Pension	4,039	3,442

The average monthly number of employees during the year was as follows:

Teaching	6	6
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No employees received emoluments in excess of £60,000. The charity operated a defined contribution pension scheme the cost of which is included above.

4 TANGIBLE FIXED ASSETS	Equipment
Computers &	£

COST

At 1 September 2024	8,458
Additions in the year	4,185
As at 31 July 2025	12,643

DEPRECIATION

At 1 September 2024	6,694
Charge for the year	1,487
As at 31 July 2025	8,181

NET BOOK VALUE

At 31 August 2025	4,442
At 31 August 2024	1,764

5. INCOMING RESOURCES	2025	2024
	£	£
Incoming resources from generated funds		
Grants and Donations		
Donations	15,481	3,317
Incoming resources from charitable activities		
School Fees	152,868	122,935
Pre-School Fees		-
Other incoming resources		
Miscellaneous income	243	100
Total incoming resources	168,592	126,352

Notes to the Financial Statements for the year ended 31 July 2025**6. RESOURCES EXPENDED****Charitable activities**

Wages and Social Security	94,124	71,441
Pensions	4,039	3,442
Teaching Materials	14,839	11,249
School trips and sport	21,623	11,005
IT software and consumables	1,661	-
Training	1,338	2,246
Insurance	1,140	1,082
Travel	1,034	757
Refurbishment	125	12
Depreciation	1,487	588
Office Expenses	15,152	18,008
Bursary (includes unrestricted contribution)	4,545	2,200
Total resources expended	162,107	122,030

6. Independent Examiners remuneration

Independent examiner's or auditors' fees for reporting on the accounts

Other fees paid to the independent examiner's firm (covering payroll and accounts preparation)

This year £	Last year £
£300+VAT	£300+VAT
£1,241.27+VAT	£1494.80+VAT

7. Related Party Transactions

There were disclosable related party transactions as two staff members are close family members of trustees as follows:

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
R Esterhuizen – Close family member of trustee	Governing document	28,709.57	17,580.78
S Neale – Close family member of trustee	Governing document	15,475.95	12,017.57
Total		44,185.52	29,598.35

In addition, Trustees or their close family members made payments towards school fees on the same basis as other pupils totaling £22,980 (previous year £18,795) as disclosed above.

Notes to the Financial Statements for the year ended 31 July 2025

8. Movement in Funds

2025	Opening balance	Movement	Closing balance
Unrestricted funds	29,183	6,485	35,668
Bursary (restricted)	-	-	-
TOTAL FUNDS	29,183	6,485	35,668

2024	Opening balance	Movement	Closing balance
Unrestricted funds	23,297	5,887	29,183
Bursary (restricted)	1,870	(1,870)	-
TOTAL FUNDS	25,167	4,017	29,183

THE VINE CHRISTIAN SCHOOL (READING)

England & Wales - Charity number 1104385

Accounts



The Vine Christian School (Reading)

**Report of the Trustees
and
Unaudited Financial Statements
for the year ended 31 July 2024**

Report of the Trustees for the year to 31 July 2024

Registered Charity Number;

1104385

Principal Address

Three Mile Cross Church
Basingstoke Road
Three Mile Cross
Reading
RG7 1AT

Trustees

Robert Wheeler
Deon Esterhuizen
James Neale

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of Trust, and constitutes an unincorporated charity. The charity is governed by a declaration of Trust dated 10 June 2004.

Risk management

Risk assessment is an ongoing management process within the charity. Uppermost among those that have been identified is the risk of employing staff with inappropriate background records or experience who may be detrimental to the principles and values of the charity. In order to avoid that risk, all appointments are carefully considered to ensure that, as far as possible, that risk is minimized. The financial risks are centered on the need to ensure future funding, which is alleviated by healthy student numbers and fees.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's principal activities comprise the advancement of education for children between the ages of 3 and 18 years that promotes the Christian Faith, in particular by the provision of a School based upon biblical principles, values and doctrines, that nurtures good character as well as high academic achievement.

Public benefit

The School provides education for students from all walks of life and, in particular, provides bursaries for children whose families are unable to meet the full costs of their education. By providing a fully rounded education to a high standard the school is able to bring students to maturity so that they can make a useful contribution to society as a whole. The bursary fund assists in meeting the public benefit requirement by providing funds for less advantaged students.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The school continued to use the Accelerated Christian Education (ACE) curriculum system, which is used throughout the world, and which makes the Bible the point of reference in all subjects. Regular games and sporting activities took place throughout the year. Students collected food, for families around the world, and joined in the food. gives initiative through Barnabas Aid to help support Christian's in need

After being approved for an increase in number from 30 to 50 students by the DfE, the school grew to 34 students on roll for the year 2023 – 2024.

In the academic year 2023 – 2024 the pupils' average pass mark achieved over all subjects was 94%.

The school had 4 students graduate, 3 of which achieved their General Certificate (Comparable to GCSE level) and 1 with the Intermediate Certificate (Comparable to AS level).

The Vine Christian School (Reading)

Our goal is to make our education affordable and accessible and so we continue to offer financial assistance as needed on a case by case basis.

FUTURE DEVELOPMENTS

The charity has succeeded in establishing its reputation in the field of Christian education within the area in which it is located, and the trustees aim to improve the quality of education to an increasing number of students in the coming years.

The school is continuing to develop material to complement the ACE curriculum which will enable students to have a broad and balanced education comparable to the national curriculum.

Explore options to expand our outside play area, through approaching the owner of the pub next door to discuss the possibility of us using the grass area at the end of his carpark.

Approved by order of the board of trustees on 27th May 2025 and signed on its behalf by:

Bob Wheeler

2025-05-27

Mr R Wheeler
Chair

Independent examiner's report to the trustees for the year to 31 July 2024



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's report
on the accounts**

Section A Independent Examiner's Report

Report to the trustees/ members of	The Vine Christian School		
On accounts for the year ended	31 st July 2024	Charity no (if any)	1104385
	Set out on pages 4-5		

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- 1 examine the accounts under section 145 of the Charities Act,
- 2 to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- 3 to state whether particular matters have come to my attention.

Basis of independent examiner's statement

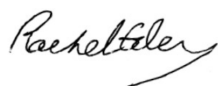
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:

- 4 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 5 the accounts did not accord with the accounting records; or
- 6 the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination. to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 
Name:

Independent examiner's report to the trustees for the year to 31 July 2024

Relevant professional qualification(s) or body:

CIMA

Address:

Holy Brook Associates

Curious Lounge, 1st Floor, Pinnacle Building, Tudor Road, Reading

RG1 1NH

Accounts for the year to 31 July 2024**Income and Expenditure**

	2024	2024	2024	2023
	Unrestricted Fund	Restricted Fund	Total	Total
Notes				
INCOMING RESOURCES				
Incoming and endowments from				
Donations and Grants	3,317	-	3,317	1,283
Incoming resources from charitable activities				
Education	122,935	-	122,935	83,410
Pre-School Education	-	-	-	-
Other		-		
Miscellaneous income	100	-	100	257
Total incoming resources	126,352	-	126,352	84,950
RESOURCES EXPENDED				
Charitable activities	120,465	1,870	122,335	112,062
Education	3			
Net incoming resources	5,887	(1,870)	4,017	(27,112)
RECONCILIATION OF FUNDS				
Total funds brought forward	23,297	1,870	25,167	52,279
TOTAL FUNDS CARRIED FORWARD	29,183	-	29,183	25,067

Accounts for the year to 31 July 2024

	<i>Note</i>	2024 £	2023 £
FIXED ASSETS			
Tangible assets	4	1,764	2,352
CURRENT ASSETS			
Debtors		2,688	24,920
Bank		36,306	42,332
Cash		347	347
		39,341	66,718
CREDITORS			
Accounts Payable		1,068	
Fees in advance		-	33,820
Parent deposits		9,350	8,900
Other creditors		414	966
Accruals		1,068	1,068
		27,4190	22,815
Net current assets			
		29,183	25,167
Net assets			
		29,183	25,167
FUNDS			
Unrestricted; General		29,183	23,297
Restricted; Bursary		0	1,870
		29,183	25,167

The financial statements were approved by the Board of Trustees on 27th May 2025 and were signed on its behalf by:

Deon Esterhuizen

2025-05-28

Mr D Esterhuizen
Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the year ended 31 July 2024

1 ACCOUNTING POLICIES**Accounting convention**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2021

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

The accounts present a true and fair view and the accounting policies adopted are those outlined in this note.

No changes to accounting estimates have occurred in the reporting period.

No material prior-year errors have been identified in the reporting period

1.1 Income**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met

Government Grants

The charity has not received government grants in the reporting period.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and performance relates grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated Goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Gifts in kind for use by the charity are included in the SoFA as income from donations

Notes to the Financial Statements for the year ended 31 July 2024

when receivable.

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Support Costs

The charity has incurred expenditure on support costs.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Support Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

1.2 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

School equipment - 25% on reducing balance

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 the particular restricted purposes within the objects of the charity. Restrictions arise then specified by the donor or when funds are raised for particular restricted purposes.

2 TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees received any payment or benefits relating to their work as a trustee.

In addition, one trustee was reimbursed a total of £234.00 for expenses incurred on the charity (2023 £329.00)

Trustees made payments totaling £18,795 as school fees.

Notes to the Financial Statements for the year ended 31 July 2024

3 STAFF COSTS	2024	2023
	£	£
Wages and salaries	71,441	63,986
Pension	<u>3,442</u>	<u>2,602</u>

The average monthly number of employees during the year was as follows:

Teaching	<u>6</u>	<u>5</u>
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No employees received emoluments in excess of £60,000. The charity operated a defined contribution pension scheme the cost of which is included above.

4 TANGIBLE FIXED ASSETS**COST**

At 1 September 2023	8,458
Additions in the year	-
As at 31 July 2024	<u>8,458</u>

DEPRECIATION

At 1 September 2023	6,106
Charge for the year	588
As at 31 July 2024	<u>6,694</u>

NET BOOK VALUE

At 31 August 2024	<u>1,764</u>
At 31 August 2023	<u>2,352</u>

5. INCOMING RESOURCES

	2024	2023
	£	£
Incoming resources from generated funds		
Grants and Donations		
Donations	3,316.81	1,283
Incoming resources from charitable activities		
School Fees	122,935	83,410
Pre-School Fees	-	-
Other incoming resources		
Miscellaneous income	100	257
Total incoming resources	<u>126,352</u>	<u>84,950</u>

Notes to the Financial Statements for the year ended 31 July 2024**RESOURCES EXPENDED****Charitable activities**

Wages and Social Security	71,441	63,606
Pensions	3,442	2,602
Teaching Materials	11,249	11,174
School trips and sport	11,005	6,074
IT software and consumables	-	1,196
Training	2,246	1,551
Insurance	1,082	1,081
Travel	757	2,208
Refurbishment	12	460
Depreciation	588	784
Office Expenses	18,008	18,581
Bursary (includes unrestricted contribution)	2,200	2,500
Total resources expended	122,030	111,816
Net surplus (deficit)	4,017	(27,112)

6. Independent Examiners remuneration

Independent examiner's or auditors' fees for reporting on the accounts

Other fees paid to the independent examiner's firm (covering payroll and accounts preparation)

This year £	Last year £
£300+VAT	£300+VAT
£1494.80+VAT	£1220.80+VAT

7. Related Party Transactions

There were disclosable related party transactions as two staff members are close family members of trustees as follows:

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
R Esterhuizen - Close family member of trustee	Governing document	17,580.78	13,632.65
S Neale – Close family member of trustee	Governing document	12,017.57	8,529.23
Total		29,598.35	22,161.88

In addition, Trustees or their close family members made payments towards school fees on the same basis as other pupils totaling £18,795 as disclosed above.

Notes to the Financial Statements for the year ended 31 July 2024

8. Movement in Funds

2024	Opening balance	Movement	Closing balance
Unrestricted funds	23,297	5,887	29,183
Bursary (restricted)	1,870	(1,870)	-
TOTAL FUNDS	25,167	4,017	29,183

2023	Opening balance	Movement	Closing balance
Unrestricted funds	47,909	(24,612)	23,297
Bursary (restricted)	4,370	(2,500)	1,870
TOTAL FUNDS	52,279	(27,112)	25,167

CERTIFICATE *of* SIGNATURE

REF. NUMBER
PWHFB-EKBXW-K9JPI-75T4R

DOCUMENT COMPLETED BY ALL PARTIES ON
28 MAY 2025 08:03:13 UTC

SIGNER

BOB WHEELER

EMAIL
B.WHEELER@THEVCS.ORG.UK

TIMESTAMP

SENT
27 MAY 2025 08:48:02 UTC

VIEWED
27 MAY 2025 09:12:10 UTC

SIGNED
27 MAY 2025 09:13:21 UTC

SIGNATURE



IP ADDRESS
80.41.56.61

LOCATION
BOURNEMOUTH, UNITED KINGDOM

RECIPIENT VERIFICATION

EMAIL VERIFIED
27 MAY 2025 09:12:10 UTC

DEON ESTERHUIZEN

EMAIL
D.ESTERHUIZEN@THEVCS.ORG.UK

SENT
27 MAY 2025 08:48:02 UTC

VIEWED
28 MAY 2025 08:02:48 UTC

SIGNED
28 MAY 2025 08:03:13 UTC



IP ADDRESS
81.158.229.159

LOCATION
READING, UNITED KINGDOM

RECIPIENT VERIFICATION

EMAIL VERIFIED
28 MAY 2025 08:02:48 UTC



CERTIFICATE *of* SIGNATURE

REF. NUMBER
QMUME-7TEM9-VZW8A-TMZIZ

DOCUMENT COMPLETED BY ALL PARTIES ON
30 MAY 2025 14:49:01 UTC

SIGNER

RACHEL EDEN

EMAIL
RACHEL.EDEN@HOLYBROOK.COM

TIMESTAMP

SENT
30 MAY 2025 14:49:00 UTC

SIGNED
30 MAY 2025 14:49:01 UTC

SIGNATURE



IP ADDRESS
82.12.207.190

LOCATION
READING, UNITED KINGDOM



THE VINE CHRISTIAN SCHOOL (READING)

England & Wales - Charity number 1104385

Accounts

Ed



The Vine Christian School (Reading)

**Report of the Trustees
and
Unaudited Financial Statements
for the year ended 31 August 2023**

Report of the Trustees for the year to 31 August 2023

Registered Charity Number;

1104385

Principal Address

Three Mile Cross Church
Basingstoke Road
Three Mile Cross
Reading
RG7 1AT

Trustees

Robert Wheeler
Deon Esterhuizen
James Neale

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of Trust, and constitutes an unincorporated charity. The charity is governed by a declaration of Trust dated 10 June 2004.

Risk management

Risk assessment is an ongoing management process within the charity. Uppermost among those that have been identified is the risk of employing staff with inappropriate background records or experience who may be detrimental to the principles and values of the charity. In order to avoid that risk, all appointments are carefully considered to ensure that, as far as possible, that risk is minimized. The financial risks are centered on the need to ensure future funding, which is alleviated by healthy student numbers and fees.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's principal activities comprise the advancement of education for children between the ages of 3 and 18 years that promotes the Christian Faith, in particular by the provision of a School based upon biblical principles, values and doctrines, that nurtures good character as well as high academic achievement.

Public benefit

The School provides education for students from all walks of life and, in particular, provides bursaries for children whose families are unable to meet the full costs of their education. By providing a fully rounded education to a high standard the school is able to bring students to maturity so that they can make a useful contribution to society as a whole. The bursary fund assists in meeting the public benefit requirement by providing funds for less advantaged students.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The school continued to use the Accelerated Christian Education (ACE) curriculum system, which is used throughout the world, and which makes the Bible the point of reference in all subjects. Regular games and sporting activities took place throughout the year. Students collected food, for families around the world, and joined in the food.gives initiative through Barnabas Aid to help support Christian's in need

The school applied to the Department for Education for a Material Change, to increase our numbers from 30 to 50. The school was therefore, inspected by Ofsted in July 2023, which resulted in approval being given.

There were 30 pupils in the school for the year 2022 – 2023. In the academic year 2022-2023 the pupils' average pass mark achieved over all subjects was 94.3%.

The Vine Christian School (Reading)

Our goal is to make our education affordable and accessible and so we continue to offer financial assistance as needed on a case by case basis.

FUTURE DEVELOPMENTS

The charity has succeeded in establishing its reputation in the field of Christian education within the area in which it is located, and the trustees aim to improve the quality of education to an increasing number of students in the coming years.

The school is continuing to develop material to complement the ACE curriculum which will enable students to have a broad and balanced education comparable to the national curriculum.

Explore options to expand our outside play area, through approaching the owner of the pub next door to discuss the possibility of us using the grass area at the end of his carpark.

Approved by order of the board of trustees on 7th June 2024 and signed on its behalf by:

Mr R Wheeler
Chair

Independent examiner's report to the trustees for the year to 31 August 2023

CHARITY COMMISSION
FOR ENGLAND AND WALES

**Independent examiner's report
on the accounts**

Section A**Independent Examiner's Report**

Report to the trustees/ members of	The Vine Christian School		
On accounts for the year ended	31 st August 2023	Charity no (if any)	1104385
Set out on pages	4-5		

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- 1 examine the accounts under section 145 of the Charities Act,
- 2 to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- 3 to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:

- 4 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 5 the accounts did not accord with the accounting records; or
- 6 the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination. to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name:

Independent examiner's report to the trustees for the year to 31 August 2023

Relevant professional qualification(s) or body:

CIMA

Address:

Holy Brook Associates

Curious Lounge, 1st Floor, Pinnacle Building, Tudor Road, Reading

RG1 1NH

Accounts for the year to 31 August 2023**Income and Expenditure**

	2023	2023	2023	2022
	Unrestricted Fund	Restricted Fund	Total	Total
Notes				
INCOMING RESOURCES				
Incoming and endowments from				
Donations and Grants	1,283	-	1,283	1,141
Incoming resources from charitable activities				
Education	83,410	-	83,410	128,367
Pre-School Education	-	-	-	20,259
Other		-		
Miscellaneous income	257	-	257	1
Total incoming resources	84,950	-	84,950	149,769
RESOURCES EXPENDED				
Charitable activities	109,562	2,500	112,062	104,330
Education	3			
Net incoming resources	(24,612)	-	(27,112)	45,438
RECONCILIATION OF FUNDS				
Total funds brought forward	47,879	4,370	52,279	7,028
TOTAL FUNDS CARRIED FORWARD	23,597	1,870	25,467	52,279

Accounts for the year to 31 August 2023

	<i>Note</i>	2022 £	2021 £
FIXED ASSETS			
Tangible assets	4	2,352	2,137
CURRENT ASSETS			
Debtors		24,920	12,742
Bank		42,679	47,681
Cash		347	87
		67,599	60,509
CREDITORS			
Fees in advance		33,820	-
Parent deposits		8,900	8,450
Other creditors		996	933
Accruals		1,068	984
		22,815	10,367
Net current assets		25,167	50,142
Net assets		25,167	52,279
FUNDS			
Unrestricted; General		23,297	47,909
Restricted; Bursary		1,870	4,370
		25,167	52,279

The financial statements were approved by the Board of Trustees on 6th June 2024 and were signed on its behalf by:

Mr D Esterhuizen
Trustee

Notes to the Financial Statements for the year ended 31 August 2023

1 ACCOUNTING POLICIES**Accounting convention**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2021

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

The accounts present a true and fair view and the accounting policies adopted are those outlined in this note.

No changes to accounting estimates have occurred in the reporting period.

No material prior-year errors have been identified in the reporting period

1.1 Income**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met

Government Grants

The charity has not received government grants in the reporting period.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and performance relates grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated Goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Gifts in kind for use by the charity are included in the SoFA as income from donations

Notes to the Financial Statements for the year ended 31 August 2023

when receivable.

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Support Costs

The charity has incurred expenditure on support costs.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Support Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

1.2 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

School equipment - 25% on reducing balance

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 the particular restricted purposes within the objects of the charity. Restrictions arise then specified by the donor or when funds are raised for particular restricted purposes.

2 TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees received any payment or benefits relating to their work as a trustee.

In addition one trustee was reimbursed a total of £329.00 for expenses incurred on the charity (2022 none)

Trustees made payments totaling £12,300 as school fees.

Notes to the Financial Statements for the year ended 31 August 2023

3 STAFF COSTS	2023	2022
	£	£
Wages and salaries	63,986	69,814
Pension	2,602	3,742

The average monthly number of employees during the year was as follows:

Teaching	5	8
----------	----------	----------

No employees received emoluments in excess of £60,000. The charity operated a defined contribution pension scheme the cost of which is included above.

4 TANGIBLE FIXED ASSETS**COST**

At 1 September 2022	7,459
Additions in the year	999
As at 31 August 2023	8,458

DEPRECIATION

At 1 September 2022	5,322
Charge for the year	784
As at 31 August 2023	8,458

NET BOOK VALUE

At 31 August 2023	2,352
At 31 August 2022	2,137

5. INCOMING RESOURCES

	2023	2022
	£	£
Incoming resources from generated funds		
Grants and Donations		
Donations	1,283	1,141
Incoming resources from charitable activities		
School Fees	83,410	128,367
Pre-School Fees	-	20,259
Other incoming resources		
Miscellaneous income	257	1
Total incoming resources	84,950	149,769

Notes to the Financial Statements for the year ended 31 August 2023**RESOURCES EXPENDED****Charitable activities**

Wages and Social Security	63,606	69,814
Pensions	2,602	3,742
Teaching Materials	11,174	8,713
School trips and sport	6,074	5,071
IT software and consumables	1,196	948
Training	1,551	1,881
Insurance	1,081	1,067
Travel	2,208	2,021
Refurbishment	460	1,582
Depreciation	784	1,068
Office Expenses	18,581	8,423
Bursary	2,500	-
Total resources expended	111,816	104,330
Net surplus (deficit)	27,112	45,438

6. Independent Examiners remuneration

Independent examiner's or auditors' fees for reporting on the accounts

Other fees paid to the independent examiner's firm (covering payroll and accounts preparation)

This year £	Last year £
£300+VAT	£300+VAT
£1494.8+VAT	£1220.80+VAT

7. Related Party Transactions

There were disclosable related party transactions as two staff members are close family members of trustees as follows:

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
R Esterhuizen - Close family member of trustee	Governing document	13,632.65	4,469.60
S Neale – Close family member of trustee	Governing document	8,529.23	-
Total		22,161.88	4,469.60

In addition, Trustees or their close family members made payments towards school fees on the same basis as other pupils totaling £12,230 as disclosed above.

THE VINE CHRISTIAN SCHOOL (READING)

England & Wales - Charity number 1104385

Accounts



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The Vine Christian School (Reading)

**Report of the Trustees and
Unaudited Financial Statements for the year ended 31 August 2022**

Report of the Trustees for the year to 31 August 2022

Registered Charity Number;

1104385

Principal Address

Three Mile Cross Church
Basingstoke Road
Three Mile Cross
Reading
RG7 1AT

Trustees

Babu Samuel
Rudolf Esterhuizen
Robert Wheeler

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of Trust, and constitutes an unincorporated charity. The charity is governed by a declaration of Trust dated 10 June 2004.

Risk management

Risk assessment is an ongoing management process within the charity. Uppermost among those that have been identified is the risk of employing staff with inappropriate background records or experience who may be detrimental to the principles and values of the charity. In order to avoid that risk, all appointments are carefully considered to ensure that, as far as possible, that risk is minimized. The financial risks are centered on the need to ensure future funding, which is alleviated by healthy student numbers and fees.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's principal activities comprise the advancement of education for children between the ages of 3 and 18 years that promotes the Christian Faith, in particular by the provision of a School based upon biblical principles, values and doctrines, that nurtures good character as well as high academic achievement.

Public benefit

The School provides education for students from all walks of life and, in particular, provides bursaries for children whose families are unable to meet the full costs of their education. By providing a fully rounded education to a high standard the school is able to bring students to maturity so that they can make a useful contribution to society as a whole. The bursary fund assists in meeting the public benefit requirement by providing funds for less advantaged students.

Trustees Annual Report for the year to 31 August 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The school continued to use the Accelerated Christian Education (ACE) curriculum system, which is used throughout the world, and which makes the Bible the point of reference in all subjects. Regular games and sporting activities took place throughout the year. Students collected food, clothing and blankets for families in the Ukraine.

Ofsted inspected the school in October 2021 and this resulted in the school gaining a status of "Good". Notes on how the school can improve and achieve "Outstanding" at the next inspection were readily accepted and measures to implement these have been taken. The new status meant preschool funding was reinstated.

There were 24 pupils in the main school and 5 in the preschool for the year 2021 – 2022. In the academic year 2021-2022 the pupils' average pass mark achieved over all subjects was 94%. Our goal is to make our education affordable and accessible and so we continue to offer financial assistance as needed. In January 2020 we launched a new Bursary Fund to formally manage that financial assistance and were able to offer a portion of the bursary fund to one family.

FUTURE DEVELOPMENTS

The charity has succeeded in establishing its reputation in the field of Christian education within the area in which it is located, and the trustees aim to improve the quality of education to an increasing number of students in the coming years.

The school is continuing to develop material to complement the ACE curriculum which will enable students to have a broad and balanced education comparable to the national curriculum.

Explore options to expand our outside play area, through approaching the owner of the pub next door to discuss the possibility of us using the grass area at the end of his carpark.

Approved by order of the board of trustees on May 25 2023 and signed on its behalf by:

 2023-05-26

Mr R Wheeler
Chair

Independent examiner's report to the trustees for the year to 31 August 2022



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's report
on the accounts**

Section A Independent Examiner's Report

**Report to the trustees/
members of**

The Vine Christian School

**On accounts for the year
ended**

31st August 2022

**Charity no
(if any)**

1104385

Set out on pages

2-4

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination. to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

2023-05-26

Name:

Rachel Eden

Independent examiner's report to the trustees for the year to 31 August 2022

Relevant professional qualification(s) or body:

CIMA

Address:

Holy Brook Associates

Curious Lounge, 1st Floor, Pinnacle Building, Tudor Road, Reading

RG1 1NH

Statement of Financial Activities for the year ended 31 August 2022

	Notes	2022 £ Unrestricted Fund	2021 £ Unrestricted Fund
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		1,141	1,800
Incoming resources from charitable activities			
Education		128,367	58,421
Pre-School Education		20,259	33,021
Other incoming resources			
Miscellaneous income		1	-
Total incoming resources		<u>149,769</u>	<u>93,242</u>
RESOURCES EXPENDED			
Charitable activities	3	104,330	100,391
Education			
Net incoming resources		45,438	(7,149)
RECONCILIATION OF FUNDS			
Total funds brought forward		7,028	14,035
Bursary fund net outgoings		-	-
TOTAL FUNDS CARRIED FORWARD		<u>52,579</u>	<u>7,028</u>

The notes form part of these financial statements

Balance Sheet as at 31 August 2022

	<i>Note</i>	2022 £	2021 £
FIXED ASSETS			
Tangible assets	4	2,137	3,205
CURRENT ASSETS			
Debtors		12,742	2,506
Bank		47,681	19,882
Cash		87	81
		47,767	22,469
CREDITORS			
Fees in advance		-	8,996
Parent deposits		8,450	9,450
Other creditors		933	200
Accruals		984	
		10,367	18,646
Net current assets		50,142	3,823
Net assets		52,279	7,028
FUNDS			
Unrestricted; General		47,909	2,658
Restricted; Bursary		4,370	4,370
		52,279	7,028

The financial statements were approved by the Board of Trustees on May 25 2023 and were signed on its behalf by:

Deon Esterhuizen

2023-05-26

Mr D Esterhuizen
Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the year ended 31 August 2022**1 ACCOUNTING POLICIES****Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

School equipment - 25% on reducing balance

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 the particular restricted purposes within the objects of the charity. Restrictions arise then specified by the donor or when funds are raised for particular restricted purposes.

2 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for either the year ended 31 August 2021 or 31 August 2020.

3 STAFF COSTS

	2022 £	2021 £
Wages and salaries	69,814	72,937
Pension	<u>3,742</u>	<u>2,581</u>

The average monthly number of employees during the year was as follows:

Teaching	<u>8</u>	<u>8</u>
----------	----------	----------

No employees received emoluments in excess of £60,000.

The charity operated a defined contribution pension scheme the cost of which is included above.

Notes to the Financial Statements for the year ended 31 August 2022

	Computers & Equipment £
4 TANGIBLE FIXED ASSETS	
COST	
At 1 September 2021	7,459
Additions in the year	-
As at 31 August 2022	<u>7,459</u>
DEPRECIATION	
At 1 September 2020	4,254
Charge for the year	1,068
As at 31 August 2022	<u>5,322</u>
NET BOOK VALUE	
At 31 August 2022	<u>2,137</u>
At 31 August 2021	<u>3,525</u>

Detailed Statement of Financial Activities for the year ended 31 August 2022

	2022	2021
	£	£
INCOMING RESOURCES		
Incoming resources from generated funds		
Voluntary income		
Gifts	1,141	1,800
Incoming resources from charitable activities		
School Fees	128,367	58,421
Pre-School Fees	20,259	33,021
Other incoming resources		
Miscellaneous income	1	771
Total incoming resources	<u> </u>	<u>94,013</u>
RESOURCES EXPENDED		
Charitable activities		
Wages and Social Security	69,814	72,937
Pensions	3,742	2,581
Teaching Materials	8,713	10,504
School trips and sport	5,071	706
Equipment, computers	948	154
Training	1,881	1,923
Insurance	1,067	1,055
Merit shop	-	344
Ofsted	-	1,161
Travel	2,021	1,723
Convention	-	343
Refurbishment	1,582	1,599
Depreciation	1,068	1,068
CCPAS, IAPS	-	391
	<u>95,907</u>	<u>96,489</u>
Support costs		
Office Expenses	8,423	3,902
	<u>8,423</u>	<u>3,902</u>
Total resources expended	<u>104,330</u>	<u>100,391</u>
Net surplus (deficit)	<u>45,438</u>	<u>(6,378)</u>

Signature Certificate

Reference number: MK44Y-QU9PT-JNWQL-P7UXE

Signer

Timestamp

Signature

Rachel Eden

Email: rachel.eden@holybrook.com

Sent:

26 May 2023 10:36:34 UTC

Signed:

26 May 2023 10:36:34 UTC



IP address: 82.21.178.87

Location: Reading, United Kingdom

Deon Esterhuizen

Email: d.esterhuizen@thevcs.org.uk

Sent:

26 May 2023 10:36:34 UTC

Viewed:

26 May 2023 10:53:32 UTC

Signed:

26 May 2023 10:54:04 UTC



IP address: 86.176.198.154

Location: Reading, United Kingdom

Recipient Verification:

✓Email verified

26 May 2023 10:53:32 UTC

Bob Wheeler

Email: b.wheeler@thevcs.org.uk

Sent:

26 May 2023 10:36:34 UTC

Viewed:

26 May 2023 20:47:40 UTC

Signed:

26 May 2023 20:51:00 UTC



IP address: 80.41.56.198

Location: Swindon, United Kingdom

Recipient Verification:

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Page 1 of 1



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THE VINE CHRISTIAN SCHOOL (READING)

England & Wales - Charity number 1104385

Accounts



The Vine Christian School (Reading)

**Report of the Trustees and
Unaudited Financial Statements for the year ended 31 August 2021**

Report of the Trustees for the year to 31 August 2021

Registered Charity Number;

1104385

Principal Address

Three Mile Cross Church
Basingstoke Road
Three Mile Cross
Reading
RG7 1AT

Trustees

R Michael Spooner (resigned 25 August 2021)
Babu Samuel
Rudolf Esterhuizen (appointed 3 June 2021)
Alan Tun (Deceased 10 March 2021)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of Trust, and constitutes an unincorporated charity. The charity is governed by a declaration of Trust dated 10 June 2004.

Risk management

Risk assessment is an ongoing management process within the charity. Uppermost among those that have been identified is the risk of employing staff with inappropriate background records or experience who may be detrimental to the principles and values of the charity. In order to avoid that risk, all appointments are carefully considered to ensure that, as far as possible, that risk is minimized. The financial risks are centered on the need to ensure future funding, which is alleviated by steadily increasing student numbers and fees.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's principal activities comprise the advancement of education for children between the ages of rising 4 and 18 years that promotes the Christian Faith, in particular by the provision of a School based upon biblical principles, values and doctrines, that nurtures good character as well as high academic achievement.

Public benefit

The School provides education for students from all walks of life and, in particular, provides bursaries for children whose families are unable to meet the full costs of their education. By providing a fully rounded education to a high standard the school is able to bring students to maturity so that they can make a useful contribution to society as a whole. The bursary fund assists in meeting the public benefit requirement by providing funds for less advantaged students.

Trustees Annual Report for the year to 31 August 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The school continued to use the Accelerated Christian Education (ACE) curriculum system, which is used throughout the world, and which makes the Bible the point of reference in all subjects. Regular games and sporting activities took place through various online platforms due to the Covid19 pandemic. Students took part in harvest boxes that were delivered to families who were in isolation due to contracting Covid19.

We had 21 pupils in the main school and 3 in the preschool for the year 2020 – 2021. In the academic year 2020-2021 the pupils' average pass mark achieved over all subjects was 94%.

During the lockdown's the school was successful in moving over to a home-schooling/online system, this allowed all our students to continue achieving their academic targets.

Our goal is to make our education affordable and accessible and so we continue to offer financial assistance as needed. In January 2020 we launched a new Bursary Fund to formally manage that financial assistance and were able to offer a portion of the bursary fund to one family.

The blend of home-schooling and Vine School learning was introduced at the start of the academic year with two families making use of this option.

FUTURE DEVELOPMENTS

The charity has succeeded in establishing its reputation in the field of Christian education within the area in which it is located, and the trustees aim to improve the quality of education to an increasing number of students in the coming years.

The school is preparing for the next standard Ofsted inspection, which is due early in the Autumn 2021. The trustees would like to see the school's grading return to an Ofsted good rating which will result in the preschool funding being reinstated.

Staff in the school are developing curriculum material to complement the ACE curriculum which will enable students to have a broad and balanced curriculum which is comparable to the national curriculum.

Approved by order of the board of trustees on 27 June 2022 and signed on its behalf by:



[R J Esterhuizen \(Jun 28, 2022 14:49 GMT+1\)](#)

Mr R Esterhuizen
Trustee

Independent examiner's report to the trustees for the year to 31 August 2021

CHARITY COMMISSION
FOR ENGLAND AND WALES

**Independent examiner's report
on the accounts**

Section A**Independent Examiner's Report**

Report to the trustees/ members of	The Vine Christian School		
On accounts for the year ended	31 st August 2021	Charity no (if any)	1104385
Set out on pages	2-4		

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's report to the trustees for the year to 31 August 2021

Independent examiner's statement In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have have come across no other matters in connection with the examination, other than that disclosed below. to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:  **Date:** 24th June 2022

Name: Rachel Eden

Relevant professional qualification(s) or body (if any): Chartered Institute of Management Accountants

Address: Holy Brook Associates
Curious Lounge, 1st Floor, Pinnacle Building, Tudor Road, Reading
RG1 1NH

Section B**Disclosure**

Give here details of any items that the examiner wishes to disclose.

In order to form a proper understanding of the accounts I wish to draw the reader's attention to the change in the Trustee body between the end of the financial year and the dates of my examination. This has meant that some assurance about controls during the year reviewed was not possible to ascertain. The charity trustees are aware of the importance of maintaining full records and ensuring clear controls going forward.

Statement of Financial Activities for the year ended 31 August 2021

	Notes	2021 £ Unrestricted Fund	2020 £ Unrestricted Fund
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		1,800	7,375
Incoming resources from charitable activities			
Education		58,421	70,221
Pre-School Education		33,021	15,770
Other incoming resources			
Miscellaneous income		-	-
Total incoming resources		<u>93,242</u>	<u>93,366</u>
RESOURCES EXPENDED			
Charitable activities			
Education	3	100,391	93,366
Net incoming resources		- 7,149	-
RECONCILIATION OF FUNDS			
Total funds brought forward		14,035	14,035
Bursary fund net outgoings		(630)	- 630
TOTAL FUNDS CARRIED FORWARD		<u>6,256</u>	<u>13,405</u>

The notes form part of these financial statements

Balance Sheet as at 31 August 2021

	<i>Note</i>	2021 £	2020 £
FIXED ASSETS			
Tangible assets	4	3,205	4,273
CURRENT ASSETS			
Debtors		2,506	1,332
Bank		19,882	37,748
Cash		<u>81</u>	<u>81</u>
		<u>22,469</u>	<u>39,162</u>
CREDITORS			
Fees in advance		8,996	24,544
Parent deposits		9,450	4,950
Other creditors		<u>200</u>	<u>536</u>
		<u>18,646</u>	<u>30,030</u>
Net current assets		3,823	9,132
Net assets		<u>7,028</u>	<u>13,405</u>
FUNDS			
Unrestricted; General		2,657	9,035
Restricted; Bursary		<u>4,370</u>	<u>4,370</u>
		<u>7,027</u>	<u>13,405</u>

The financial statements were approved by the Board of Trustees on 27 June 2022 and were signed on its behalf by:

R J Esterhuizen

[R J Esterhuizen \(Jun 28, 2022 14:49 GMT+1\)](#)

Mr R Esterhuizen
Trustee

Notes to the Financial Statements for the year ended 31 August 2021

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

School equipment - 25% on reducing balance

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 the particular restricted purposes within the objects of the charity. Restrictions arise then specified by the donor or when funds are raised for particular restricted purposes.

2 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for either the year ended 31 August 2021 or 31 August 2020.

3 STAFF COSTS

	2021 £	2020 £
Wages and salaries	72,937	70,096
Pension	<u>2,581</u>	<u>2,306</u>

The average monthly number of employees during the year was as follows:

Teaching	<u>8</u>	<u>8</u>
----------	----------	----------

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements for the year ended 31 August 2021

4 TANGIBLE FIXED ASSETS

	Computers & Equipment £
COST	
At 1 September 2020	7,459
Additions in the year	-
As at 31 August 2021	<u>7,459</u>
DEPRECIATION	
At 1 September 2020	3,186
Charge for the year	1,068
As at 31 August 2021	<u>4,254</u>
NET BOOK VALUE	
At 31 August 2021	<u>3,205</u>
At 31 August 2020	<u>3,525</u>

Detailed Statement of Financial Activities for the year ended 31 August 2021

	2021	2020
	£	£
INCOMING RESOURCES		
Incoming resources from generated funds		
Voluntary income		
Gifts	1,800	7,375
Incoming resources from charitable activities		
School Fees	58,421	70,221
Pre-School Fees	33,021	15,770
Other incoming resources		
Miscellaneous income	771	-
Total incoming resources	94,013	93,366
RESOURCES EXPENDED		
Charitable activities		
Wages	72,937	69,252
Social Security	-	844
Pensions	2,581	2,306
Teaching Materials	10,504	7,485
School trips and sport	706	1,286
Equipment, computers	154	304
Training	1,923	1,573
Insurance	1,055	1,037
Merit shop	344	420
Ofsted	1,161	380
Travel	1,723	1,726
Convention	343	-
Refurbishment	1,599	1,740
Depreciation	1,068	1,425
CCPAS, IAPS	391	355
	96,489	90,133
Support costs		
Office Expenses	3,902	3,233
	3,902	3,233
Total resources expended	100,391	93,366
Net deficit	(6,378)	-

20210831 Year End Report - The Vine Christian School

Final Audit Report

2022-06-28

Created:	2022-06-27
By:	James Neale (james@sharelogic.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAh87a-i-L3qHT_pTuyXGfZRVY5CNsY_ke

"20210831 Year End Report - The Vine Christian School" History

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2022-06-28 - 1:48:22 PM GMT

 Document e-signed by R J Esterhuizen (rudi.esterhuizen@thevcs.org.uk)

Signature Date: 2022-06-28 - 1:49:12 PM GMT - Time Source: server

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THE VINE CHRISTIAN SCHOOL (READING)

England & Wales - Charity number 1104385

Accounts



The Vine Christian School (Reading)

**Report of the Trustees and
Unaudited Financial Statements for the year ended 31 August 2020**

The Vine Christian School (Reading)

1

Report of the Trustees for the year to 31 August 2020

Registered Charity Number;

1104385

Principal Address

Three Mile Cross Church
Basingstoke Road
Three Mile Cross
Reading
RG7 1AT

Trustees

R Michael Spooner (Chair)
Greg Husband (retired 27 November 2019)
Babu Samuel
Alan Tun (appointed 27 November 2019)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of Trust, and constitutes an unincorporated charity. The charity is governed by a declaration of Trust dated 10 June 2004.

Risk management

Risk assessment is an ongoing management process within the charity. Uppermost among those that have been identified is the risk of employing staff with inappropriate background records or experience who may be detrimental to the principles and values of the charity. In order to avoid that risk, all appointments are carefully considered to ensure that, as far as possible, that risk is minimized. The financial risks are centered on the need to ensure future funding, which is alleviated by steadily increasing student numbers and fees.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's principal activities comprise the advancement of education for children between the ages of rising 4 and 18 years that promotes the Christian Faith, in particular by the provision of a School based upon biblical principles, values and doctrines, that nurtures good character as well as high academic achievement.

Public benefit

The School provides education for students from all walks of life and, in particular, provides bursaries for children whose families are unable to meet the full costs of their education. By providing a fully rounded education to a high standard the school is able to bring students to maturity so that they can make a useful contribution to society as a whole. The bursary fund assists in meeting the public benefit requirement by providing funds for less advantaged students.

The Vine Christian School (Reading)

2

Trustees Annual Report for the year to 31 August 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The school continued to use the Accelerated Christian Education (ACE) curriculum system, which is used throughout the world, and which makes the Bible the point of reference in all subjects. Regular games and sporting activities took place.

Our goal is to make our education affordable and accessible and so we continue to offer financial assistance as needed. In January 2020 we launched a new Bursary Fund to formally manage that financial assistance.

We had 19 pupils in the main school in the year (22 in 2018-2019) and 4 (7 in 2018-19) in the preschool.


In the year 2018-2019 the pupils' average pass mark achieved over all subjects was in excess of 96% (2018-19: 96%).

FUTURE DEVELOPMENTS

The charity has succeeded in establishing its reputation in the field of Christian education within the area in which it is located and the trustees aim to improve the quality of education to an increasing number of students in the coming years.

One way we seek to do that is by offering a blend of home-schooling and Vine School, which we are launching in September 2020. The ACE system was developed as a home education tool, and as Covid has struck and so many more parents and students have experienced home schooling, so we expect more parents would be interested in partnering with us to provide a Christian based education for their children.

Approved by order of the board of trustees on 2 June 2021 and signed on its behalf by:

DocuSigned by:

7FB5EE1590C148D...

RM Spooner
Trustee

Independent examiner's report to the trustees of The Vine Christian School (Reading)

3

I report on the accounts of the Trust for the year ended 31 August 2020, which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with 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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

DocuSigned by:
Martin Pocock
82BC7095EF5A4F2...

Mr Martin Pocock
Accountant

26 Tangmere Grove
Kingston
Surrey
KT2 5GT

2 June 2021

The Vine Christian School (Reading)
Statement of Financial Activities
For the Year Ended 31 August 2020

4


	<i>Notes</i>	2020 £ Unrestricted Fund	2019 £ Unrestricted Fund
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		7,375	2,822
Incoming resources from charitable activities			
Education		70,221	73,275
Pre-School Education		15,770	27,618
Other incoming resources			
Miscellaneous income		-	447
Total incoming resources		<u>93,366</u>	<u>104,162</u>
RESOURCES EXPENDED			
Charitable activities			
Education	3	93,366	96,415
Net incoming resources		-	7,747
RECONCILIATION OF FUNDS			
Total funds brought forward		14,035	6,288
Bursary fund net outgoings		(630)	-
TOTAL FUNDS CARRIED FORWARD		<u>13,405</u>	<u>14,035</u>

The notes form part of these financial statements

The Vine Christian School (Reading)
Balance Sheet
As at 31 August 2020

	<i>Note</i>	2020 £	2019 £
FIXED ASSETS			
Tangible assets	4	4,273	3,525
CURRENT ASSETS			
Debtors		1,332	-
Bank		37,748	29,791
Cash		81	81
		<u>39,162</u>	<u>29,872</u>
CREDITORS			
Fees in advance		24,544	13,962
Parent deposits		4,950	5,400
Other creditors		536	-
		<u>30,030</u>	<u>19,362</u>
Net current assets		9,132	10,510
Net assets		<u>13,405</u>	<u>14,035</u>
FUNDS			
Unrestricted; General		9,035	14,035
Restricted; Bursary		4,370	-
		<u>13,405</u>	<u>14,035</u>

The financial statements were approved by the Board of Trustees on 3 June 2021 and were signed on its behalf by:

DocuSigned by:

 7FB5EE1590C148D...

RM Spooner - Trustee

The notes form part of these financial statements

The Vine Christian School (Reading)
Notes to the financial statements
for the year ended 31 August 2020

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

School equipment - 25% on reducing balance

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 the particular restricted purposes within the objects of the charity. Restrictions arise then specified by the donor or when funds are raised for particular restricted purposes.

2 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for either the year ended 31 August 2020 or 31 August 2019.

3 STAFF COSTS

	2020	2019
	£	£
Wages and salaries	70,096	63,989
Pension	2,306	4,001

The average monthly number of employees during the year was as follows:

Teaching	8	8
----------	----------	----------

No employees received emoluments in excess of £60,000.

The Vine Christian School (Reading)
Notes to the financial statements
for the year ended 31 August 2020

4 TANGIBLE FIXED ASSETS

	Computers & Equipment £
COST	
At 1 September 2019	5,287
Additions in the year	<u>2,172</u>
As at 31 August 2020	<u>7,459</u>
DEPRECIATION	
At 1 September 2019	1,762
Charge for the year	<u>1,424</u>
As at 31 August 2020	<u>3,186</u>
NET BOOK VALUE	
At 31 August 2020	<u>4,273</u>
At 31 August 2019	<u>3,525</u>

The Vine Christian School (Reading)
Detailed Statement of Financial Activities
for the year ended 31 August 2020

	2020	2019
	£	£
INCOMING RESOURCES		
Incoming resources from generated funds		
Voluntary income		
Gifts	7,375	2,822
Incoming resources from charitable activities		
School Fees	70,221	73,275
Pre-School Fees	15,770	27,618
Other incoming resources		
Miscellaneous income	-	447
Total incoming resources	93,366	104,162
RESOURCES EXPENDED		
Charitable activities		
Wages	69,252	63,989
Social Security	844	-
Pensions	2,306	4,001
Teaching Materials	7,485	6,746
School trips and sport	1,286	2,407
Equipment, computers	304	727
Training	1,573	2,165
Insurance	1,037	785
Merit shop	420	696
Ofsted	380	564
Presentations	-	388
Travel	1,726	4,891
Convention	-	2,374
Refurbishment	1,740	-
Depreciation	1,425	1,762
CCPAS, IAPS	355	355
	90,133	91,850
Support costs		
Office Expenses	3,233	4,565
	3,233	4,565
Total resources expended	93,366	96,415
Net surplus	-	7,747