



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

	<i>Notes</i>	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		93,242	93,366
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		6,256	13,405

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

1 ACCOUNTING POLICIES

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.

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.

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.

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

Taxation

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.

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

2021

£

2020

£

Wages and salaries

72,937

70.096

Pension

2,581

2,306

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

Teaching

8

8

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

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

4 TANGIBLE FIXED ASSETSComputers &
Equipment
£**COST**

At 1 September 2020

7,459

Additions in the year

-

As at 31 August 2021**7,459****DEPRECIATION**

At 1 September 2020

3,186

Charge for the year

1,068

As at 31 August 2021

4,254**NET BOOK VALUE****At 31 August 2021****3,205**

At 31 August 2020

3,525

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

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