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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	<p>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.</p> <p>It is my responsibility to:</p> <ol style="list-style-type: none"> 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	<p>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.</p>		
Independent examiner's statement	<p>In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:</p> <ol style="list-style-type: none"> 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. <p>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.</p>		

Signed:

Date:

Name:
 Rachel Eden

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	3	109,562	2,500	112,062	104,330
Education					
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

The notes form part of these financial statements

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
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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
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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

Computers &
Equipment
£

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.