

**VINE EVANGELICAL CHURCH (SEVENOAKS)
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST DECEMBER 2020**

CHARITY REGISTRATION No: 1128970

COMPANY REGISTRATION No: 06821266

VINE EVANGELICAL CHURCH (SEVENOAKS)
(A COMPANY LIMITED BY GUARANTEE)

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**VINE EVANGELICAL CHURCH (SEVENOAKS)
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2020**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1128970
COMPANY REGISTRATION NUMBER	6821266
START OF FINANCIAL YEAR	1st January 2020
END OF FINANCIAL YEAR	31st December 2020
DIRECTORS AT 31ST DECEMBER 2020	C Stiven C Knight G Tainio R Hancock (appointed 28th January 2020)
COMPANY SECRETARY	C Stiven
REGISTERED ADDRESS	Vine Evangelical Church Hitchen Hatch Lane Sevenoaks Kent TN13 3AT
GOVERNING INSTRUMENT	Memorandum and Articles of Association dated 17th February 2009.
PRIMARY BANKERS	CAF Bank
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF

VINE EVANGELICAL CHURCH (SEVENOAKS)
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2020

The Directors have pleasure in submitting their report and financial statements for the year ended 31st December 2020.

Objects of the charity

The Company seeks to demonstrate the Christian faith in action by being a church in the Sevenoaks area.

Government

The policy and operating decisions of the charity rest with the Directors who meet regularly to monitor the activities of the Company.

Review of Activities

A church is not just a company or a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. The leaders and members of Vine Evangelical Church (Sevenoaks) are committed to the restoration of those New Testament principles. We are not alone in this, but are one of many churches in the area, the country and all over the world that are re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of Sevenoaks District come into this experience of knowing Jesus as their Lord, Saviour and friend.

Although only incorporated as a company in 2009, Vine Evangelical Church (Sevenoaks) ("VEC") has inherited and carries on the rich tradition of the church community that has been meeting in its current premises for some 150 years. VEC regularly carries out and/or participates in activities with a view to achieving this vision, including weekly worship services with crèche and Sunday Club activities, youth club meetings and outings, men's and women's Bible studies, small group meetings, a mother and toddler group and men's and women's teaching.

However, VEC's activities during 2020 were significantly affected by lockdown and other social restrictions related to the COVID-19 pandemic. Thus, for example, the mother and toddler group was unable to meet for most of the period, and physical meetings for worship, teaching, prayer and fellowship were similarly impacted. A church family weekend away, originally planned for March, had to be first postponed and then cancelled. We were however greatly blessed by the initiative and resources of a number of members who worked long and hard on a voluntary basis to enable many existing activities to continue online and to introduce new online activities.

As a result our Sunday services continued without a break throughout the period, being broadcast on YouTube in real time, either live or using video input. We purchased a number of Zoom licences, enabling meetings to be held by video conference, including leadership meetings, prayer gatherings, home group studies and fellowship meetings.

In addition we used video conferencing to run a number of larger gatherings to which church members were encouraged to invite their friends. These included a successful fund-raising quiz evening in aid of Tearfund and two 'Murder Mystery' evenings.

During 2020 VEC continued to provide office space without charge for the use of Sevenoaks Area Youth Trust, and to make its premises available free of charge to the Sevenoaks Branch of Crosslight (formerly West Kent Debt Advice), and to the Sevenoaks Child Contact Centre. The two latter organisations are staffed by volunteers from local churches including VEC, and all of them provide services to the public free of charge. In addition VEC serves as the registered office for Sevenoaks Welcomes Refugees, and makes its premises available free of charge for their meetings. Some of these activities were themselves impacted from time to time by the COVID-19 restrictions.

VEC continues to help support financially a small number of Commended Workers – members or former members of the church who are engaged in full time Christian ministry in the UK and/or abroad, and who rely on donations from a wide range of supporters, both individual and institutional, including VEC. Finally, VEC is pleased to be one of the local churches participating in the governance of Trinity School, a Christian free school in Sevenoaks that opened in September

Financial Review

Incoming resources for the year under review amounted to some £96,500, 28% lower than the previous year. This was primarily due to a reduction in donations, as anticipated by the trustees in last year's report. There was no impact from the reduction in the use of premises by the Christian organisations mentioned above, as VEC makes no charge for such use. Expenditure for the period, at £116,000 was 12% lower than in the previous year, and this was primarily due to a lower level of property expenditure and the cancellation of the church weekend away.

VINE EVANGELICAL CHURCH (SEVENOAKS)
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2020

Directors' Responsibilities

Charity law requires us as directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year. This requires us to

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

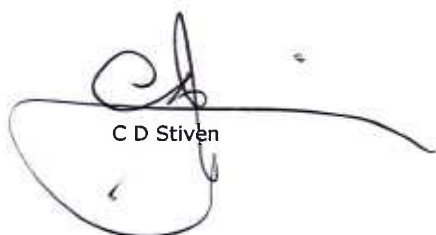
We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities. The importance of these assessments is highlighted by the continued restrictions arising from the COVID-19 pandemic. The trustees continue to believe that they have sufficient reserves to meet fixed expenses for the 12 months from the signing of these accounts.

It is the policy of the charity that unrestricted funds should be maintained at a level equivalent to a minimum of six months' expenditure, which would have amounted to around £57,500 for the year under review. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. Unrestricted cash reserves at the end of the year were £179,000 which would cover approximately 18 months' expenditure. The directors do not consider that reserves at this level are excessive. In the light of the COVID-19 pandemic, such reserves will enable the charity to cover fixed overheads should income from donations continue at a lower level over the coming months, which the directors consider to be a real possibility as a result of the economic repercussions of the pandemic countermeasures.

Approval

Approved by the Directors and signed on their behalf on

7 June 2021 by:


C D Stiven

VINE EVANGELICAL CHURCH (SEVENOAKS)
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOME AND ENDOWMENTS FROM:						
Donations and Legacies	3a	66,955	16,670	180	83,805	120,983
Charitable Activities	3b	93	-	-	93	566
Trading Activities	3c	12,379	-	-	12,379	12,078
Investments	3d	142	-	-	142	270
TOTAL INCOME		79,569	16,670	180	96,419	133,897
EXPENDITURE ON:						
Charitable Activities	4	92,336	23,366	-	115,702	131,897
TOTAL EXPENDITURE		92,336	23,366	-	115,702	131,897
NET INCOME/- EXPENDITURE		(12,767)	(6,696)	180	(19,283)	2,000
Total Funds Brought Forward		103,150	99,237	369	202,756	200,756
Transfer between funds	5	490	-	(490)	-	-
TOTAL FUNDS CARRIED FORWARD		90,873	92,541	59	183,473	202,756

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

VINE EVANGELICAL CHURCH (SEVENOAKS)
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-20 Total £	31-Dec-19 Total £
Fixed Assets					
Tangible assets	2	-	-	-	578
Current Assets					
Debtors	7	4,716	-	4,716	6,980
Cash at bank and in hand	6	179,628	59	179,687	201,501
Total Current Assets		184,344	59	184,403	208,481
Creditors: amounts falling due within one year	8	930	-	930	6,303
NET CURRENT ASSETS		183,414	59	183,473	202,178
TOTAL ASSETS less current liabilities		183,414	59	183,473	202,756
NET ASSETS		183,414	59	183,473	202,756
Funds of the Charity	5				
General Funds		90,873	-	90,873	103,150
Designated Funds		92,541	-	92,541	99,237
Restricted Funds		-	59	59	369
Total Funds		183,414	59	183,473	202,756

For the year ending 31st December 2020 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 SORP.

Approved by the Directors on 26/05/2021 and

Signed on their behalf by  Stiven, Director

VINE EVANGELICAL CHURCH (SEVENOAKS)
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared on the historical cost basis of accounting in accordance with the Charities Act 2011 and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice - "Accounting and Reporting by Charities" (SORP 2015). The accounts have been prepared on an ongoing concern basis. The charity meets the definition of a public benefit entity under FRS102.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Changes in Accounting Policies and Previous Accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Income with Related Expenditure

Where income has a related expenditure (as with fundraising or contract income) the income and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Income from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

VINE EVANGELICAL CHURCH (SEVENOAKS)
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

Income (continued)

Volunteer Help

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

Expenditure

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the Trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Funds

Unrestricted Funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Designated Funds

Designated funds are funds that the Trustees have reserved for specific purposes. Although these are in principle unrestricted funds, these funds may only be expended on the specific purpose designated by the Trustees.

Restricted Funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of the regular appeals for special offerings made for specific purposes.

Assets and Liabilities

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives charged to the SOFA. The rates applied per annum are as follows:

Equipment	Between 15% and 33%
Land & Building	2%

2. TANGIBLE FIXED ASSETS

		Church Building Title No: 362530	Motor Vehicles	Equipment & Fittings	TOTAL
		£	£	£	£
Cost	01-Jan-20	2,000	-	31,603	33,603
Additions		-	-	-	-
Cost at	31-Dec-20	2,000	-	31,603	33,603
Depreciation	01-Jan-20	1,960	-	31,065	33,025
Charge		40	-	538	578
Depreciation at	31-Dec-20	2,000	-	31,603	33,603
Net Book Value	31-Dec-20	-	-	-	-
	31-Dec-19	40	-	538	578

The Church property was transferred to the ownership of Vine Evangelical Church (Sevenoaks) in July 2012 by the previous owners of Vine Hall Trust at depreciated historic cost. The property was originally acquired in 1971 for £2,000, resulting in depreciation over the subsequent 49 years of £1,960 with the final charge being made in 2020. The building insurance value provided by the Insurer at 31st January 2020 was £1,441,270 and at 31st January 2021 was £1,489,028.

VINE EVANGELICAL CHURCH (SEVENOAKS)
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

3. INCOME AND ENDOWMENTS FROM:	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Donations and Legacies					
Gift Aid Donations	35,292	8,889	132	44,313	70,106
Non Gift Aid Donations	22,984	5,572	48	28,604	33,775
Tax Reclaimed	8,679	2,209	-	10,888	17,102
	66,955	16,670	180	83,805	120,983
b) Charitable Activities					
Other Charitable Activities	93	-	-	93	566
	93	-	-	93	566
c) Trading Activities					
Premises Hire	12,379	-	-	12,379	12,078
	12,379	-	-	12,379	12,078
d) Investments					
Interest	142	-	-	142	270
	142	-	-	142	270
4. EXPENDITURE ON:					
b) Charitable Activities					
Direct Charitable Costs					
Staff Costs	62,614	-	-	62,614	59,470
Commended Workers	-	13,080	-	13,080	11,030
VEC Fellowship Events (Note: 2020 is refund)	(3,882)	-	-	(3,882)	3,467
Youth Ministry	309	-	-	309	1,152
Professional Services	1,046	-	-	1,046	801
Ministry Expenses	3,401	-	-	3,401	3,559
Mothers & Others	-	-	-	-	702
Outreach and Mission	-	10,120	-	10,120	13,630
Grants Payable	600	-	-	600	2,206
Social Care	-	166	-	166	-
Support & Administration					
Administrative Expenses	4,351	-	-	4,351	3,044
Utilities	4,506	-	-	4,506	4,027
Insurance	5,373	-	-	5,373	4,997
Depreciation	578	-	-	578	1,232
Property & Equipment	12,497	-	-	12,497	21,667
Governance Costs	943	-	-	943	913
	92,336	23,366	-	115,702	131,897

VINE EVANGELICAL CHURCH (SEVENOAKS)
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

5. DESIGNATED AND RESTRICTED FUNDS

	Balance 01-Jan-20	Income	Expenditure	Transfers	Balance 31-Dec-20
	£	£	£	£	£
UNRESTRICTED FUNDS	103,150	79,569	92,336	490	90,873
DESIGNATED FUNDS					
Emergency Maintenance Fund	25,000	-	-	-	25,000
Other Mission Fund	9,237	16,670	23,366	5,000	7,541
Future Ministry Support Fund	60,000	-	-	-	60,000
Arthur Duke Scholarship Fund	5,000	-	-	(5,000)	-
	99,237	16,670	23,366	-	92,541
RESTRICTED FUNDS					
Donations for Ashburnham 2020	369	180	-	(490)	59
	369	180	-	(490)	59
TOTALS	202,756	96,419	115,702	-	183,473

Transfers between funds

	Transfer Out	Transfer In
	£	£
Designated - Other Mission Fund	-	5,000
Designated - Arthur Duke Scholarship Fund	5,000	-

The transfer of £5,000 represents a legacy received from the estate of the late Arthur Duke, a former elder. Initially designated to encourage and enable younger members of the VEC church family to obtain training and resources to develop their Christian maturity and ability to articulate the Christian faith. However in view of non-utilisation over a number of years, now transferred to Other Mission Fund.

	Transfer Out	Transfer In
	£	£
Restricted - Donations for Ashburnham 2020	490	-
General - Unrestricted Fund	-	490

The transfer of £490 out of restricted funds represents gifts originally given towards Ashburnham 2020, but subsequently reclassified as unrestricted gifts at the request of the donors.

VINE EVANGELICAL CHURCH (SEVENOAKS)
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Current Account	8,514	59	8,573	20,529
Deposit Account	171,114	-	171,114	180,972
	179,628	59	179,687	201,501

7. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-20 £	Total 31-Dec-19 £
Accrued Income: Gift Aid tax	2,716	-	2,716	3,248
Prepayments	-	-	-	1,132
Staff Loan	2,000	-	2,000	2,600
	4,716	-	4,716	6,980

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Independent Examiners Fees	930	-	930	900
Prepaid income	-	-	-	5,403
	930	-	930	6,303

9. STAFF COSTS AND NUMBERS

The charity operates a PAYE scheme, as detailed below:

	2020 £	2019 £
Gross Salaries	34,572	30,630
Employer's National Insurance Costs	2,357	2,294
Employer's Pension Contributions	2,832	2,792
Employer's Allowance	(2,357)	(2,209)
Other Staff Costs (Rent and Rates as part of remuneration package)	25,210	25,424
Payroll Expenses	539	539
	63,153	59,470

Employees were engaged in the following activities:

	2020 TOTAL	2019 TOTAL
Activities in furtherance of organisation's objects	1.5	1.5

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

VINE EVANGELICAL CHURCH (SEVENOAKS)
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

10. DIRECTORS AND OTHER RELATED PARTIES

One of the directors is also a director of Sevenoaks Area Youth Trust, to whom the church made donations during the year totalling £1,915 (2019: £1,855). This is included in Outreach & Mission in Note 4.

Another director is also a director of Sevenoaks Christian Counselling Service, to whom the church made donations during the year totalling £2,395 (2019: £2,335). This is also included in Outreach & Mission in Note 4. He is also treasurer (but not a director) of Sevenoaks Area Youth Trust.

A third director and his spouse are employees (but not directors) of ReachAcross (UK), to whom the church made donations during the year totalling £7,075 (2019: £4,280) which is included in Commended Workers in Note 4.

Other than this, no payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a director or any person connected with them.

During the year, directors and related persons made donations to the charity totalling £22,050 (2019: £16,717).

11. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

12. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

13. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the report of the directors. The directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

VINE EVANGELICAL CHURCH (SEVENOAKS)
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and 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.



J Irvine-Smith FCIE
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Date: 9th June 2021