THE VINE MAIDSTONE

England & Wales · Charity number 1152659

Details

Other names	THE VINE
Status	Registered
Legal form	Charitable company
Company number	08476230
Registered	2013-07-01
Register	View on the Charity Commission register

Contact

Address	Boughton Lane Maidstone Kent ME15 9QF
Phone	01622746839
Email	hello@thevineuk.net
Website	www.thevineuk.net

Activities

Objects: THE CHARITY'S OBJECTS (OBJECTS) FOR THE PUBLIC BENEFIT ARE TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN MAIDSTONE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

Activities: The Vine's objective for the public benefit is to advance the Christian faith in accordance with the Statement of Beliefs appearing in the Articles of Association, in Maidstone and elsewhere in the UK and across the world, as the trustees from time to time determine, and to fulfil such other purposes as are exclusively charitable.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Brazil
- Egypt
- Ghana
- Kenya
- Romania
- Serbia
- Tanzania
- Uganda
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£497,367	£476,032	-	-
2024-12-31	£397,808	£410,075	-	-
2023-12-31	£368,937	£372,719	-	-
2022-12-31	£335,451	£370,766	-	-
2021-12-31	£334,333	£344,310	-	-
2020-12-31	£376,338	£325,045	-	-

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Trustees

Name	Role	Appointed
ANDREW PAUL MUSGRAVE		2013-05-09
ANTHONY JAMES HARGRAVE		2015-06-05
Andrew John Elphinstone		2020-01-01
Anna Jennifer Hargrave		2020-01-01
DAVID JOHN CREASEY		2013-05-09
Elizabeth Bashford		2024-01-01
James William Bashford		2015-05-01
Karen Louise Louden		2015-05-01
NICHOLAS JONATHAN DAVIES		2013-05-09
Vanessa Mary Marson		2025-03-01

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THE VINE MAIDSTONE

England & Wales - Charity number 1152659

Accounts

REGISTERED COMPANY NUMBER: 08476230 (England and Wales)
REGISTERED CHARITY NUMBER: 1152659

Transforming lives,
shaping communities



The Vine Maidstone

Trustees' Report and Financial Statements

31 December 2025

THE VINE MAIDSTONE

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FOR THE YEAR ENDED 31 DECEMBER 2025

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THE VINE MAIDSTONE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
08476230 (England and Wales)

Registered Charity number
1152659

Registered office
Boughton Lane
Maidstone
Kent
ME15 9QF

Trustees
Elizabeth Bashford
James Bashford
Dave Creasey
Nicholas Davies
Andrew Elphinstone
Anna Hargrave
Anthony Hargrave
Karen Louden
Vanessa Marson (appointed 1 March 2025)
Andrew Musgrave

Company Secretary
Brian Williams (resigned 24 November 2025)
Elizabeth Bashford (appointed 24 November 2025)

Independent Examiner
Andrew Harker FCCA
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

THE VINE MAIDSTONE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Vine Maidstone is a charitable company limited by guarantee. The company was formed on 5th April 2013 and was subsequently registered as a charity.

The Elders of The Vine Maidstone are the members of the company and have responsibility for spiritual oversight and leadership. On 31st December 2025 the elders were David Creasey, Nicholas Davies, Martyn Gibson and Samuel Bashford. (Samuel Bashford was appointed as an Elder and Member with effect from 5th January 2025.) The members appoint the Trustees, who are also the Directors of the company.

During 2025, The Vine remained a member of New Frontiers, a global family of churches, but moved from Relational Mission to New Ground. Both Relational Mission and New Ground are smaller groupings within New Frontiers.

OBJECTIVES

The charity's objectives are for the public benefit and are to advance the Christian faith in Maidstone, other parts of the United Kingdom and the world and to fulfil such other charitable purposes connected with the work of the charity as the Trustees may from time to time think fit.

OUR ACTIVITIES

WORSHIP, TEACHING AND PRAYER

Our Sunday services, with worship, Bible teaching, prayer and fellowship, provide a foundation for fulfilling our charitable objective "to advance the Christian faith". We also believe that faith leads to action and this is the reason for reaching out into our community and showing the love of God in numerous ways.

On a Sunday morning, we continued to see new people and families join us, enriching our fellowship and expanding our existing ethnic diversity. We are thrilled to be a community of all ages meeting together to worship God, from families with very young babies and children, through to teenagers and young adults as well as older members. In order to help new people become integrated into our community, we ran several "welcome to the Vine" events over the year.

In 2025 we began to hold monthly 'Prayer and Praise' meetings rotating between our Northumberland Road site and the Chapel in Loose village. These Sunday evening meetings provide an opportunity for longer times of worship and increased engagement in prayer.

During the week, there continue to be smaller Community groups which meet to help people build connections with each other, as well as learning more about God and seeking to follow Jesus more closely. These groups form the basis for much of our pastoral care as they provide the setting where people can get to know each other's needs and offer both practical support and prayer.

From time to time over the year we held social events such as quiz nights, a pancake evening and opportunities to share lunch together after the service on a Sunday in order to continue to build and strengthen relationships among our community. This helps people to be more open with each other, to share their faith and also creates a sense of belonging.

We are keen to fulfil our objective of advancing the Christian faith by reaching new people to tell them about Jesus. We were excited to run an Alpha course to enable those just beginning their faith journey to learn more about Jesus.

As a church, we love to have the opportunity to celebrate with people as they declare their faith in Jesus through baptism by immersion. In addition we have supported many families as they have lost loved ones by holding funerals and memorial services for them. We have also had the pleasure of hosting weddings to support and celebrate with members of our church community as they marry.

We are so grateful to the large number of volunteers, from right across our church family, who faithfully serve in order to allow our church and all our events and activities to continue to thrive.

COMMUNITY SUPPORT AROUND THE SHEPWAY ESTATE

As a Christian church, we believe we are called to show God's love in action through helping all those who are poor or in need around us. We have always been aware that people in the community can encounter difficulties and challenging circumstances and we seek to support them in a variety of ways. This enables us to meet our charitable objectives, providing both public benefit as well as advancing the Christian faith.

Our food bank continued to be well used in 2025, with generous support from both the church fellowship and external grants, allowing it to continue to be well stocked. In addition to food supplies, we have been able to help with gas and electricity costs and new school uniforms for local families on very low incomes. At Christmas we laid on a spread of Christmas foods and gifts for people who had been food bank users. People were able to choose items that would bless them and suit their family needs.

Community involvement continued to expand in 2025. Our resource hub was a valuable source of household items and clothing to those in need, including supplying people who have been newly housed and are just starting out with a number of household items such as kitchen equipment and bedding.

Our community café continued to see numbers increase and the café also makes it possible for us to provide work experience for school age young people and offer volunteering opportunities for people in the local community.

In addition to practical resources and food, many of the people who come to us have a diverse range of needs, including those who suffer with poor mental health. Our aim is to provide both practical and emotional support for all that need it. The help offered to people has included signposting to debt help charities, making referrals on behalf of people for local household winter funds, supporting people to make phone calls, liaising with local housing authorities and accompanying people to appointments.

Throughout, our desire is to help people in a way that demonstrates the love of God in a tangible way and provides tangible public benefit.

CHILDREN, YOUTH AND SCHOOLS WORK

On most Sunday mornings, during the main services, we run two groups for children to teach them about God in a safe and fun setting. Throughout the year, there are occasional all-age services where the main meeting is adapted to engage families and enable them to worship God and learn together.

Our youth group, aimed at children in secondary school, meets several times throughout the week, during our Sunday morning services and also on Friday and Sunday evenings. These create a welcoming, safe environment for the young people to catch up with each other, listen to religious teaching which encourages them to explore personal Christian faith, and play games. We see both children whose families attend the church and also those from the local area whose contact is simply attending these groups.

Every year we take a number of these young people to Newday, one of the largest Christian events aimed at teenagers. This is an opportunity to camp, spend time together and worship and listen to teaching alongside thousands of young people from across the United Kingdom. In 2025, we took 109 people (both teenagers and leaders).

We continue to provide mentoring for vulnerable pupils from our local secondary school. Around 20 young people meet with a team of about 8 adult volunteers during different lunchtimes through the week to take part in games and activities such as crafts, woodwork and cooking. These mentoring relationships provide a safe, consistent adult for the young people to spend time with and help to build their self-confidence and develop a range of skills.

LOCAL MINISTRIES AND OUTREACH

At The Vine, we run several groups for members of our community. The 'Silver Service' is a group for those aged over 60 which holds monthly meetings with events such as afternoon teas, coffee mornings and fish and chip suppers. The aim of this well-attended group is to provide connection and fellowship and combat loneliness.

Every two months throughout the year, on a Saturday morning, there is a meeting for the men of the church. These events have been attended by around 20 men and usually consist of time to build relationships and encourage each other, along with some Bible based teaching or time to worship together.

Over the year, there was also a wide range of events for women to meet, to worship and learn together and to take part in activities such as crafts or studying a book together. These events help build friendships, reduce isolation and enable women to explore and grow in their faith.

There is a thriving weekly table tennis club which aims to reach out to the local community and build friendships as well as providing an opportunity for exercise to improve the health and well-being of those that attend.

We continued to hold a weekly 'Coffee and Cake' event in the Chapel to reach out to the local Loose community and provide a place of welcome and friendship aimed at those who live around us.

We facilitate several local churches, charities and community groups in our buildings, enabling them to continue to run. These groups provide additional input to various groups in society, in line with our objective to promote public benefit, such as probation services, fostering support and carers support groups. In addition, we support locally based charities working in local primary and secondary schools and Street Pastors which serves the nighttime economy needs of Maidstone.

INTERNATIONAL MISSION SUPPORT

The Vine continues to support the international mission Jesus set for the church, expressed in the gospel of Matthew chapter 28. We support a range of organisations both locally in Maidstone and in other nations. Our support seeks to provide the provision of education where access in some nations is not guaranteed and to alleviate other areas of poverty such as the provision of medication to treat disease or infection.

During 2025 we made plans for a visit to Kenya, which took place in March 2026, and we have hosted a visit from longstanding friends from Kenya who we have worked with for the last 30 years to support the building of a school and orphanage. We have maintained relationships in Uganda and have contributed to the building of a water tower to support large water storage tanks for the use by a community farm.

We have continued to build strong links with another charity which supports vulnerable girls subject to child exploitation and sexual abuse in Brazil. This includes the provision of regular funding allowing them to plan to open a further safe refuge house. A small number of people from The Vine was able to visit the projects to contribute to the daily operation of support and help. The reports back were incredibly positive for both the projects and the impact on those that went from the UK.

We also have extensive and long-term links to a church in Egypt. This has resulted in this year being able to take five young people from the UK to visit. Two of those going had not flown before and a number had not had the opportunity for cross cultural visits before. Again, the impact both on our friends in Egypt and the life of the church was impacted as well as the very clear and lasting impacts in the lives of the young people as they returned to the UK. We continue to provide compassion funding for the local church to support the provision of education for the poor and for the funding of health needs through supplying funds for medication or diagnostic testing. This supports those that would be unable to access these because no such universal health provision exists unless you can afford to fund this yourself.

INTERNATIONAL MISSION SUPPORT – continued
We also maintain support and contact for a widows' project in Nigeria, set up by one of our church members who was widowed through very tragic circumstances in Nigeria but now resides in the UK. We are planning further work in 2026 to strengthen our work into this project to support the creation of small business startups through a new training and support programme.

We continue to maintain contacts with a church in Germany and again we are planning further reciprocal visits next year.

All of these activities help us to build and sustain long term relationships, provide direct support and encouragement and help foster a wider level of understanding of the world in which we live.

GOVERNANCE

The Trustees have the responsibility to oversee and provide a framework for the practical, legal and regulatory needs of the church. The scope of the Trustees' work is very wide and key areas of oversight include finance, safeguarding, health & safety, HR, data protection and building maintenance and development. There are various policy documents relating to each of these areas and there is a structured timetable to review policies each year, to ensure our policies are current, usable and fit for purpose.

Setting annual budgets is a key process each year for the Trustees as part of the prudent management of church finances.

The Trustees and the Elders continued to work together, uniting the spiritual and the practical aspects of church life. An excellent relationship between the two groups ensures that future planning is well managed. Through the year there were opportunities for the Trustees and the Elders to spend time discussing and praying through longer term matters and planning accordingly.

We consider safeguarding to be a very important issue and the Trustees take responsibility for ensuring our policies are up to date and are also put into practice effectively. The Vine runs annual Safeguarding training for all those involved in working with children or with vulnerable adults. DBS (Disclosure & Barring Service) checks remain a key component of our safeguarding regime and DBS checks continued for those involved in working with children and vulnerable adults.

It is a trustee responsibility to assess risks and put in place controls and actions that manage or reduce risk. An annual corporate risk assessment helps to ensure that The Vine is prepared, where possible, for all future eventualities.

All regulatory obligations were met in 2025. In September we submitted a RIDDOR report following an accident involving one of our volunteers who attended hospital after a fall. The incident was carefully reviewed, a new step ladder was purchased and further training given to identified volunteers.

FINANCIAL REVIEW

In 2025 the Vine had a financial surplus. Total income was £497,367, up from £397,808 in 2024, while total expenditure was £476,032 up from £410,075 in 2024. While general giving was affected by difficult economic circumstances that put pressure on family budgets, income was boosted by two legacies and by a higher level of external grants targeted at specific areas, not least community support. In terms of expenditure, 2025 saw the disbursement of some restricted giving received in late 2024 and higher mission costs related to plans to visit overseas mission partners.

General expenditure was well-controlled and we are grateful for department budget holders for their diligence in this respect.

FINANCIAL REVIEW – continued

Despite the difficult economic circumstances, we give thanks to God for His provision and, as always, we are grateful for those who have continued to support the work and ministry of the Vine. The fellowship was faithful to the calling of God by giving their time, talents and resources to help reach and serve people in spiritual, emotional and physical need.

Financial management is the responsibility of the overall Trustee board but the day-to-day monitoring and control is handled by a trustee-led sub-team. The finance team meets monthly and reviews major components of income and expenditure to ensure that no areas of strain develop. This helps to ensure there is a solid financial base, with strong cash balances, to support the continuing work of the Vine. This enables us to be confident that we can continue to share the love of God in word and practice, meeting both our charitable objective and providing continued public benefit.

The reserve fund was maintained at an unchanged level in 2025 but will continue to be reviewed periodically to ensure the level is fit for purpose, in line with regulatory guidance.

THE FUTURE

With a large group of people willing to serve and with three buildings straddling south Maidstone, we are well placed to continue to meet our charitable objectives and to provide the public benefit required of us.

The life and work of The Vine has always been, and will continue to be, to proclaim and show in action the love of Jesus to those within and around the church.

Approved by order of the board of trustees on 18/5/26 and signed on its behalf by:

.....

K L Louden
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE VINE MAIDSTONE

Independent examiner's report to the trustees of The Vine Maidstone ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors 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 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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accounts which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Andrew Harker FCCA
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Date: 21/5/26

THE VINE MAIDSTONE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies					
Gifts under Gift Aid Scheme		208,177	5,034	213,211	199,034
Other gifts		71,888	560	72,448	115,444
Contributions		1,920	2,400	4,320	4,032
Legacies		106,379	-	106,379	-
Grants receivable		7,977	4,762	12,739	9,441
Charitable activities					
Receipts from activities		20,765	-	20,765	18,461
Events		15,831	-	15,831	12,923
Other income		43,239	5,746	48,985	35,217
Investment income	3	2,397	292	2,689	3,256
Total		478,573	18,794	497,367	397,808
EXPENDITURE ON					
Charitable activities	4				
Ministry		186,671	35,680	222,351	194,143
Mission		47,381	9,823	57,204	47,526
Support costs		193,477	3,000	196,477	168,406
Total		427,529	48,503	476,032	410,075
Net (loss)/gain on investments		-	-	-	-
NET INCOME/(EXPENDITURE)		51,044	(29,709)	21,335	(12,267)
RECONCILIATION OF FUNDS					
Total funds brought forward		447,178	185,705	632,883	645,150
TOTAL FUNDS CARRIED FORWARD		498,222	155,996	654,218	632,883

The notes form part of these financial statements

THE VINE MAIDSTONE

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	**355,633**	**113,500**	**469,133**	481,533
CURRENT ASSETS					
Debtors	10	**3,115**	**83**	**3,198**	9,125
Cash at bank and in hand		**162,910**	**42,413**	**205,323**	153,292
		166,025	**42,496**	**208,521**	162,417
CREDITORS					
Amounts falling due within one year	11	**(23,436)**	**-**	**(23,436)**	(11,067)
NET CURRENT ASSETS		**142,589**	**42,496**	**185,085**	151,350
TOTAL ASSETS LESS CURRENT LIABILITIES		**498,222**	**155,996**	**654,218**	632,883
NET ASSETS		**498,222**	**155,996**	**654,218**	632,883
FUNDS	12				
Unrestricted funds				**498,222**	447,178
Restricted funds				**155,996**	185,705
TOTAL FUNDS				**654,218**	632,883

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

BALANCE SHEET - continued
31 DECEMBER 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18/5/26 and were signed on its behalf by:

.....
K L Louden
Trustee

.....
A P Musgrave
Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity: it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift. receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure can include VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all Fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity.

Tangible fixed assets
All fixed assets are initially recorded at cost.

Buildings are valued using an investment model. Other tangible fixed asset additions are shown at cost less depreciation. Any additions falling below the value of £5k are not capitalised

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

Freehold property	- 2% straight line
Equipment	- 33% straight line

1. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income. gains and losses are allocated to the appropriate fund.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments
Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date. with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments
A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

1. ACCOUNTING POLICIES - continued

Financial instruments
Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all the equity instruments regardless of significance, and other financial assets that are individually significant these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

2. LIMITED BY GUARANTEE

The company is a company limited by guarantee. The members of the company are named in the company Memorandum and Articles of Association. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

3. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest receivable	2,689	3,256
	2,689	3,256

4. ANALYSIS OF COSTS

	2025	2024
	£	£
Staff costs (including expenses)	210,024	195,078
Ministry costs	30,168	28,499
Mission support grants	25,118	27,225
Other mission related costs	16,570	4,965
Pastoral	22,420	4,153
Training	1,448	978
Events	21,410	19,932
Premises	113,719	99,992
Depreciation	12,400	12,400
Governance costs (including insurance)	20,543	13,784
Earmarked expenditure	2,212	3,069
	476,032	410,075

Staff costs cover all employees whether involved in direct ministry or support functions.

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	12,400	12,400

6. TRUSTEES' REMUNERATION AND BENEFITS

Mr David Creasey, a trustee/director, and Mrs Susan Creasey received salaries in their capacities as pastoral and administrative staff of the charity during the period of £45,319 and £17,947 (2024: £44,436 and £15,322) respectively. No other remuneration was paid to any other trustee during the year nor to any person connected with them. Employer's pension contributions were made in addition to the above totals.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

7. STAFF COSTS

	2025	2024
	£	£
Gross wages and salaries	185,476	172,252
Employer's NI	9,805	9,129
Employer's pension contribution	14,743	13,697
	210,024	195,078

	2025	2024
The average monthly number of employees during the year was as follows	8	8

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

8. 2024 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies			
Gifts under Gift Aid Scheme	194,904	4,130	199,034
Other gifts	96,969	18,475	115,444
Contributions	1,632	2,400	4,032
Legacies	-	-	-
Grants receivable	-	9,441	9,441
Charitable activities			
Receipts from activities	18,461	-	18,461
Events	12,923	-	12,923
Other income	35,217	-	35,217
Investment income	2,870	386	3,256
Total	362,976	34,832	397,808
EXPENDITURE ON			
Charitable activities			
Ministry	194,143	-	194,143
Mission	37,681	9,845	47,526
Support costs	162,337	6,069	168,406
Total	394,161	15,914	410,075
Net gains/(losses) on investments	-	-	-
NET INCOME/(EXPENDITURE)	(31,185)	18,918	(12,267)

8. 2024 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

RECONCILIATION OF FUNDS

Total funds brought forward	478,363	166,787	645,150
TOTAL FUNDS CARRIED FORWARD	447,178	185,705	632,883

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2025 and 31 December 2025	620,000	43,171	663,171
DEPRECIATION			
At 1 January 2025	138,467	43,171	181,638
Charge for year	12,400	-	12,400
At 31 December 2025	150,867	43,171	194,038
NET BOOK VALUE			
At 31 December 2025	469,133	-	469,133
At 31 December 2024	481,533	-	481,533

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	3,198	3,339
Prepayments and accrued income	-	5,786
	3,198	9,125

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Social security and other taxes	4,751	3,213
Accrued expenses	18,685	7,854
	23,436	11,067

12. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General funds	**447,178**	**51,044**	**-**	**498,222**
Restricted funds				
Restricted income fund	**69,205**	**(26,709)**		**42,496**
Restricted asset funds	**116,500**	**(3,000)**		**113,500**
	185,705	**(29,709)**	**-**	**155,996**
TOTAL FUNDS	**632,883**	**21,335**	**-**	**654,218**

Restricted Income Funds
Restricted General fund – used to record grants and donations received relating to the Vine's outreach and operations where these grant and donations have specific restrictions for use. Disbursements are also recorded in this fund.

Restricted Mission – used to record donations received for specific mission related support in certain countries, such at Kenya, Uganda and Nigeria.

Restricted Asset Funds
Chapel, Church Street, Loose - the chapel building is held under trust deed which identifies the property's use and the use of any monies raised from the sale of the property.

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General funds	**478,573**	**(427,529)**	**-**	**51,044**
Restricted funds				
Restricted income fund	**18,794**	**(45,503)**	**-**	**(26,709)**
Restricted asset funds	**-**	**(3,000)**		**(3,000)**
	18,794	**(48,503)**		**(29,709)**
TOTAL FUNDS	**497,367**	**(476,032)**		**21,335**

12. MOVEMENT IN FUNDS – continued

2024 Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General funds	478,363	(31,185)	-	447,178
Restricted funds				
Restricted income fund	47,287	21,918	-	69,205
Restricted asset funds	119,500	(3,000)	-	116,500
	166,787	(18,918)	-	185,705
TOTAL FUNDS	645,150	(12,267)	-	632,883

2024 Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General funds	362,976	(394,161)	-	(31,185)
Restricted funds				
Restricted income fund	34,832	(12,914)	-	21,918
Restricted asset funds	-	(3,000)	-	(3,000)
	34,832	(15,914)	-	18,918
TOTAL FUNDS	397,808	(410,075)	-	(12,267)

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

14. RESERVES

The Reserve Fund total is based on an analysis of contractual commitments in the areas of payroll, utilities, site cost obligations, ministry and mission spending and corporate costs.

THE VINE MAIDSTONE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts under Gift Aid Scheme	213,211	199,034
Other gifts	72,448	115,444
Contributions	4,320	4,032
Legacies	106,379	-
Grants receivable	12,739	9,441
	409,097	327,951
Investment income		
Bank interest receivable	2,689	3,256
	2,689	3,256
Charitable activities		
Receipts from activities	20,765	18,461
Events	15,831	12,923
Other income	48,985	35,217
	85,581	66,601
Total incoming resources	497,367	397,808
EXPENDITURE		
Staff costs	210,024	195,078
Ministry costs	30,168	28,499
Mission support grants	25,118	27,225
Other mission related costs	16,570	4,965
Pastoral	22,420	4,153
Training	1,448	978
Events	21,410	19,932
Premises	113,719	99,992
Depreciation	12,400	12,400
Governance costs (including insurance)	20,543	13,784
Earmarked expenditure	2,212	3,069
Total resources expended	476,032	410,075
Net income before gains and losses	21,335	(12,267)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	-	-
Net income	21,335	(12,267)

THE VINE MAIDSTONE

England & Wales - Charity number 1152659

Accounts

REGISTERED COMPANY NUMBER: 08476230 (England and Wales)
REGISTERED CHARITY NUMBER: 1152659

Transforming lives,
shaping communities

The Vine

The Vine Maidstone

Trustees' Report and Financial Statements

31 December 2024

THE VINE MAIDSTONE

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THE VINE MAIDSTONE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
08476230 (England and Wales)

Registered Charity number
1152659

Registered office
Boughton Lane
Maidstone
Kent
ME15 9QF

Trustees
Elizabeth Bashford (appointed 1 January 2024)
James Bashford
Dave Creasey
Nick Davies
Andrew Elphinstone
Anna Hargrave
Anthony Hargrave
Karen Louden
Vanessa Marson (appointed 1 March 2025)
Andrew Musgrave
Robert Williams (resigned 29 October 2024)

Company Secretary
Brian Williams

Independent Examiner
Andrew Harker FCCA
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Vine Maidstone is a charitable company limited by guarantee. The company was formed on 5th April 2013 and was subsequently registered as a charity.

The Elders of the Vine Maidstone are the members of the company and have responsibility for spiritual oversight and leadership. On 31st December 2024 the Elders were David Creasey, Nicholas Davies and Martyn Gibson. Ben Williams resigned as an elder and member with effect from 31st January 2024 and Samuel Bashford was appointed as an Elder and member with effect from 5th January 2025. The members appoint the Trustees, who are also the Directors of the company.

The Vine remains a member of Relational Mission, a family of churches based both in the UK and overseas.

OBJECTIVES

The charity's objectives are for the public benefit and are to advance the Christian faith in Maidstone, other parts of the United Kingdom and the world and to fulfil such other charitable purposes connected with the work of the charity as the Trustees may from time to time think fit.

OUR ACTIVITIES

WORSHIP, TEACHING AND PRAYER

Our Sunday services, with worship, teaching, prayer and fellowship, provide a foundation for fulfilling our charitable objective "to advance the Christian faith". However, we believe that faith leads to action and is the springboard for reaching out into our community and showing the love of God in numerous ways.

On a Sunday morning, we have continued to see new people and families join us, enriching our fellowship and expanding our existing ethnic diversity. We are thrilled to be a community of all ages meeting together, from families with very young babies and children through to teenagers and young adults as well as older members. In order to help new people become integrated into our church community, we have run several "welcome to the Vine" events over the year.

In addition to the main Sunday services at our Boughton Lane site, we hold a fortnightly Sunday afternoon gathering in our Northumberland Road building. This meeting provides a more informal opportunity for worship, fellowship and teaching, with many individuals sharing how God has impacted their own lives. Each one of our buildings is used as a location for prayer.

During the week, there are smaller Community groups which meet to help people build connections with each other, as well as learning more about God and seeking to follow Jesus more closely. These groups form the basis of much of our pastoral care as they provide the setting where people can get to know each others' needs and offer both practical support and prayer.

From time to time over the year we have held events such as a barn dance, a pancake evening and opportunities to share lunch together after the service on a Sunday in order to continue to build and strengthen relationships among our community. This helps people to be more open with each other to share their faith and also creates a sense of belonging. As a church, we love to have the opportunity to celebrate with people as they declare their faith in Jesus through baptism by immersion. In 2024 we purchased a new baptism pool to make this easier for people to access and were delighted to see it used many times. Many of these people come to this decision after attending an Alpha course. Over the year, we have been pleased to have run both Alpha courses, for those beginning to explore faith, and Freedom in Christ courses, which help people build and develop their faith further.

COMMUNITY SUPPORT AROUND THE SHEPWAY ESTATE

As a Christian church, we believe we are called to show God's love in action through helping all those who are poor or in need around us. We have always been aware that people in the community can encounter both difficulties and challenging circumstances and we seek to support them in a variety of ways. This enables us to meet our charitable benefits both of providing public benefit as well as advancing the Christian faith.

Our food bank continued to be well used in 2024, with generous support from both the church fellowship and external grants allowing it to continue to be well stocked. In addition to food supplies, we have been able to help with gas and electricity costs and new school uniform for local families on very low incomes. At Christmas we laid on a spread of Christmas foods and gifts for people who have been food bank users to choose items that would bless them and suit their family needs.

Community involvement continued to expand in 2024. Our resource hub was a valuable source of household items and clothing to those in need, including supplying people who have been newly housed and are just starting out with a number of household items such as kitchen equipment and bedding.

Our community café continues to see numbers increase; the bi-monthly men's breakfast attracted more people; and a knitting and sewing circle flourished. The cafe also makes it possible for us to provide work experience for school age young people and offer volunteering opportunities for people in the local community.

Our community support worker has been involved with the local community warden in the setting up and running of a weekly men's group. Activities there involve pool, table tennis, table football and board games, with the aim of helping local isolated men connect with each other while engaging with fun activities.

In addition to practical resources and food, many of the people who come to us have a diverse range of needs, including those who suffer with poor mental health. Our aim is to provide both practical and emotional support for all that need it. The help offered to people has included signposting to debt help charities; making referrals on behalf of people for local household winter funds; supporting people to make phone calls; liaising with local housing authorities; and accompanying people to appointments.

Throughout, our desire is to help people in a way that demonstrates the love of God in a tangible way.

CHILDREN, YOUTH AND SCHOOLS WORK

Our work with children and young people has continued to grow and develop. On Sunday mornings, 'Kingdom Kids', provided to engage primary-aged children during the church service, flourished. The number of volunteers involved has once again increased and teaching material, reflecting the focus of the preaching for the adults, has been working well. Sunday activities for these children include teaching, games and creative activities.

Our youth groups, aimed at secondary school-aged children, continued to be popular with meetings providing opportunities for young people to spend time with their friends in a safe environment, play games and explore subjects linked to growing their personal, Christian faith. We continue to see a high number of youth each week, resulting in an increase in the volunteering core team to accommodate this. A highlight of the year was Newday, a major Christian youth event that takes place in Norwich, to which we took a total of 109 people (teenagers and leaders) in 2024. It was a week of camping, worship and teaching in the company of thousands of other teenagers from around the country, and four youth decided to dedicate their life to Jesus during the week in 2024.

CHILDREN, YOUTH AND SCHOOLS WORK – continued

We have maintained excellent relationships with our local primary and secondary schools, helped by good connections with key members of school staff. Our involvement in 2024 included running several lessons on church and community and the importance of the Bible at two primary schools and the continued mentoring of fourteen teenagers referred from a nearby secondary school. The mentoring is designed to help young people develop social skills and self-worth.

LOCAL MINISTRIES AND OUTREACH

At the Vine, we run several groups for members of our community.

The 'Silver Service' is a group for those aged over 60, which holds monthly meetings with events such as afternoon teas, coffee mornings and fish and chip suppers. The aim of this well-attended group is to provide connection and fellowship and combat loneliness.

Every two months throughout the year, on a Saturday morning, there are meetings for men. These events have been attended by around 20 men and usually consist of time to build relationships and encourage each other, along with some Bible based teaching or time to worship together. Once a month, a small group of women have been meeting to walk together to build relationships with each other. During this time together there is also a time of Bible reading and discussion to encourage each other in their relationship with Jesus.

There is a thriving weekly table tennis club which aims to reach out to the local community and build friendships as well as providing an opportunity for exercise to improve the health and well-being of those that attend. The Table Tennis Christmas meal was thoroughly enjoyed by over 30 people.

During 2024, we began to hold a weekly 'Coffee and Cake' event in the Chapel to reach out to the local Loose community and provide a place of welcome and friendship.

We facilitate several local churches, charities and community groups in our buildings, enabling them to continue to run. These groups provide additional input to various groups in society, in line with our objective to promote public benefit, such as probation services, fostering support and carers support groups. In addition, we support locally based charities working in local primary and secondary schools and Street Pastors serving the night-time economy needs of Maidstone.

A SERVING CHURCH

As in every year, in 2024 the functioning of the church was only possible because of the large number of people serving in numerous and diverse voluntary roles across church life. We are always pleased that these volunteers come from all areas of our community, including young and older people alike.

We have been especially pleased to see more young people using their musical gifts and getting involved in the teams that lead our sung worship on a Sunday morning.

We thank God for the willingness and contribution of all those who give up their time to serve others, on Sundays and throughout the week.

INTERNATIONAL MISSION SUPPORT

The Vine remains committed to the mission Jesus set the church expressed in the gospel of Matthew chapter 28. This includes both local and global mission activities as well as support for education and the relief of poverty.

We continue to support children in Kenya who have been orphaned and need assistance with school fees to gain an education. This work is provided through a community-based orphanage supported by an 'in country" local church, with whom we have long established contacts, and include reciprocal visits. In addition, we undertake support for a community in Uganda, again through known relationships within a local church.

We also support disadvantaged and vulnerable girls in Brazil who have been subject to sexual exploitation and violence. This support is directed and delivered by another UK based charity with whom we have strong links. In addition, the Vine supports a widow project in Nigeria, some of whom will have lost husbands through violence or exploitation. Also, we maintain strong relationships with churches in Egypt and Germany, which again involve reciprocal visits.

All of these activities help us to build and sustain long term relationships, provide direct support and encouragement and help foster a wider level of understanding of the world in which we live.

GOVERNANCE

The Trustees have the responsibility to oversee and provide a framework for the practical, legal and regulatory needs of the church. The scope of the Trustees' work is very wide and key areas of oversight include finance, safeguarding, health & safety, HR, data protection and building maintenance and development. There are various policy documents relating to each of these areas and there is a structured timetable to review policies each year, to ensure our policies are current, usable and fit for purpose.

Setting annual budgets is a key process each year for the Trustees as part of the prudent management of church finances. Flowing from the top-line budget numbers are department budgets which assist in monitoring and managing expenditure through the year.

The Trustees and the Elders continued to work together, uniting the spiritual and the practical aspects of church life. An excellent relationship between the two groups ensures that future planning is well managed. Throughout 2024 there were opportunities for the Trustees and the Elders to spend time discussing and praying through longer term matters and planning accordingly.

We consider safeguarding a very important issue and the Trustees take responsibility for ensuring our policies are up to date and are also put into practice effectively. The Vine runs annual Safeguarding training for all those involved in working with children or with vulnerable adults. DBS (Disclosure & Barring Service) checks remain a key component of our safeguarding regime and DBS checks continued for those involved in working with children and vulnerable adults.

No corporate entity will ever be risk free and it is a trustee responsibility to assess risks and put in place controls and actions that manage or reduce risk. An annual corporate risk assessment is undertaken, ensuring that the Vine is identifying and monitoring potential areas of risk and managing them appropriately.

All regulatory obligations were met in 2024. This includes a RIDDOR report that was made to the Health & Safety Executive following an injury during a club that takes place in one of our buildings. The incident was reviewed by the Trustees and found to be a sporting accident, with no further action required.

THE VINE MAIDSTONE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

In 2024 the Vine had a small financial deficit. Total income was £397,808, up from £368,937 in 2023, while total expenditure was £410,075 up from £372,719 in 2023. A shortfall in 2024 was expected as general giving was affected by difficult economic circumstances that put pressure on family budgets. However, we were blessed by some one-off gifts that, inter alia, enabled us to fund a new baptistry and a new disabled chair lift. In addition, general expenditure was well-controlled and we are grateful for department budget holders for their diligence in this respect.

Despite the difficult economic circumstances, we give thanks to God for His provision and, as always, we are grateful for those who have continued to support the work and ministry of the Vine. The fellowship was faithful to the calling of God by giving their time, talents and resources to help reach and serve people in spiritual, emotional and physical need.

As in previous years, we received a number of external grants or donations that were targeted at specific areas, not least community support. The Vine has a good reputation for its concern for those in need and is well prepared to act as a conduit for such monies.

Financial management is the responsibility of the Trustees but the day-to-day monitoring and control is handled by a Trustee-led sub-team. The finance team meets monthly and reviews major components of income and expenditure to ensure that no areas of strain develop. This helps to ensure there is a solid financial base, with strong cash balances, to support the continuing work of the Vine. The financial resources of the Vine enable us to be confident that we can continue to share the love of God in word and practice, meeting both our charitable objective and providing continued public benefit.

The reserve fund was maintained at an unchanged level in 2024 but will continue to be reviewed periodically to ensure the level is fit for purpose.

THE FUTURE

With a large group of people willing to serve and with three buildings straddling south Maidstone, we are well placed to continue to meet our charitable objectives and to provide the public benefit required of us.

The life and work of the Vine has always been, and will continue to be, to proclaim and show in action the love of Jesus to those within and around the church.

Approved by order of the board of trustees on 3.6.25 and signed on its behalf by:

.....

K L Louden
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE VINE MAIDSTONE

Independent examiner's report to the trustees of The Vine Maidstone ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors 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 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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accounts which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Andrew Harker FCCA
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Date: 4/6/25

THE VINE MAIDSTONE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies					
Gifts under Gift Aid Scheme		194,904	4,130	199,034	219,701
Other gifts		96,969	18,475	115,444	67,284
Contributions		1,632	2,400	4,032	4,535
Legacies		-	-	-	100
Grants receivable		-	9,441	9,441	14,775
Charitable activities					
Receipts from activities		18,461	-	18,461	16,422
Events		12,923	-	12,923	11,748
Other income		35,217	-	35,217	31,730
Investment income	3	2,870	386	3,256	2,642
Total		362,976	34,832	397,808	368,937
EXPENDITURE ON					
Charitable activities	4				
Ministry		194,143	-	194,143	189,927
Mission		37,681	9,845	47,526	49,297
Support costs		162,337	6,069	168,406	133,495
Total		394,161	15,914	410,075	372,719
Net (loss)/gain on investments		-	-	-	191
NET INCOME/(EXPENDITURE)		(31,185)	18,918	(12,267)	(3,591)
RECONCILIATION OF FUNDS					
Total funds brought forward		478,363	166,787	645,150	648,741
TOTAL FUNDS CARRIED FORWARD		447,178	185,705	632,883	645,150

The notes form part of these financial statements

THE VINE MAIDSTONE

BALANCE SHEET
31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	**365,033**	**116,500**	**481,533**	493,933
CURRENT ASSETS					
Debtors	10	**9,125**	**-**	**9,125**	9,082
Cash at bank and in hand		**84,087**	**69,205**	**153,292**	154,502
		93,212	**69,205**	**162,417**	163,584
CREDITORS					
Amounts falling due within one year	11	**(11,067)**	**-**	**(11,067)**	(12,367)
NET CURRENT ASSETS		**82,145**	**69,205**	**151,350**	151,217
TOTAL ASSETS LESS CURRENT LIABILITIES		**447,178**	**185,705**	**632,883**	645,150
NET ASSETS		**447,178**	**185,705**	**632,883**	645,150
FUNDS	12				
Unrestricted funds				**447,178**	478,363
Restricted funds				**185,705**	166,787
TOTAL FUNDS				**632,883**	645,150

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

BALANCE SHEET - continued
31 DECEMBER 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21.10.25 and were signed on its behalf by:

K L Louden
Trustee

A P Musgrave
Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity: it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift. receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure can include VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all Fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity.

Tangible fixed assets
All fixed assets are initially recorded at cost.

Buildings are valued using an investment model. Other tangible fixed asset additions are shown at cost less depreciation. Any additions falling below the value of £5k are not capitalised

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

Freehold property	- 2% straight line
Equipment	- 33% straight line

1. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income. gains and losses are allocated to the appropriate fund.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments
Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date. with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments
A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

1. ACCOUNTING POLICIES - continued

Financial instruments
Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all the equity instruments regardless of significance, and other financial assets that are individually significant these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

2. LIMITED BY GUARANTEE

The company is a company limited by guarantee. The members of the company are named in the company Memorandum and Articles of Association. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest receivable	3,256	2,497
Income from listed investments	-	145
	3,256	2,642

4. ANALYSIS OF COSTS

	2024	2023
	£	£
Staff costs (including expenses)	195,078	186,279
Ministry costs	28,499	26,453
Mission support grants	27,225	31,280
Other mission related costs	4,965	508
Pastoral	4,153	4,435
Training	978	694
Events	19,932	21,448
Premises	99,992	73,487
Depreciation	12,400	12,400
Governance costs (including insurance)	13,784	12,896
Vehicle (van) costs	-	93
Traidcraft	-	84
Earmarked expenditure	3,069	2,662
	410,075	372,719

Staff costs cover all employees whether involved in direct ministry or support functions.

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	12,400	12,400
Surplus on disposal of fixed assets	-	100

6. TRUSTEES' REMUNERATION AND BENEFITS

Mr David Creasey, a trustee/director, and Mrs Susan Creasey received salaries in their capacities as pastoral and administrative staff of the charity during the period of £44,436 and £15,322 (2023: £43,148 and £12,146) respectively. No other remuneration was paid to any other trustee during the year nor to any person connected with them. Employer's pension contributions were made in addition to the above totals.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

7. STAFF COSTS

	2024	2023
	£	£
Gross wages and salaries	172,252	165,033
Employer's NI	9,129	8,128
Employer's pension contribution	13,697	13,118
	195,078	186,279

	2024	2023
The average monthly number of employees during the year was as follows	8	8

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

8. 2023 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies			
Gifts under Gift Aid Scheme	212,476	7,225	219,701
Other gifts	54,048	13,236	67,284
Contributions	2,135	2,400	4,535
Legacies	100	-	100
Grants receivable	-	14,775	14,775
Charitable activities			
Receipts from activities	16,422	-	16,422
Events	11,748	-	11,748
Other income	31,730	-	31,730
Investment income	2,246	396	2,642
Total	330,905	38,032	368,937
EXPENDITURE ON			
Charitable activities			
Ministry	168,623	21,304	189,927
Mission	33,547	15,750	49,297
Support costs	130,495	3,000	133,495
Total	332,665	40,054	372,719
Net gains/(losses) on investments	-	191	(191)
NET INCOME/(EXPENDITURE)	(1,760)	(1,831)	(3,591)

8. 2023 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

RECONCILIATION OF FUNDS			
Total funds brought forward	480,123	168,618	648,741
TOTAL FUNDS CARRIED FORWARD	478,363	166,787	645,150

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2024 and 31 December 2024	620,000	43,171	663,171
DEPRECIATION			
At 1 January 2024	126,067	43,171	169,238
Charge for year	12,400	-	12,400
At 31 December 2024	138,467	43,171	181,638
NET BOOK VALUE			
At 31 December 2024	481,533	-	481,533
At 31 December 2023	493,333	-	493,333

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	3,339	3,438
Prepayments and accrued income	5,786	5,644
	9,125	9,082

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	3,213	3,177
Accrued expenses	7,854	9,190
	11,067	12,367

12. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General funds	**478,363**	**(31,185)**	**-**	**447,178**
Restricted funds				
Restricted income fund	**47,287**	**21,918**		**69,205**
Restricted asset funds	**119,500**	**(3,000)**		**116,500**
	166,787	**18,918**	**-**	**185,705**
TOTAL FUNDS	**645,150**	**(12,267)**	**-**	**632,883**

Restricted Income Funds
Restricted General Fund - to utilize grants received relating to the operations of the Vine's community outreach. Due to the substantial inflow of external donations and grants in recent years for community purpose, all such income is now reflected in this Fund until it is spent.

Restricted Mission Fund – missions in Uganda and Kenya receive donations given to support work in those countries.

Restricted Asset Funds
Chapel, Church Street, Loose - the chapel building is held under trust deed which identifies the property's use and the use of any monies raised from the sale of the property.

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General funds	**362,976**	**(394,161)**	**-**	**(31,185)**
Restricted funds				
Restricted income fund	**34,832**	**(12,914)**	**-**	**21,918**
Restricted asset funds	**-**	**(3,000)**		**(3,000)**
	34,832	**(15,914)**		**18,918**
TOTAL FUNDS	**397,808**	**(410,075)**		**(12,267)**

12. MOVEMENT IN FUNDS – continued

2023 Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General funds	480,123	(1,760)	-	478,363
Restricted funds				
Restricted income fund	30,225	978	16,084	47,287
Restricted asset funds	138,393	(2,809)	(16,084)	119,500
	168,618	(1,831)	-	166,787
TOTAL FUNDS	648,741	(3,591)	-	645,150

2023 Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General funds	330,905	(332,665)	-	(1,760)
Restricted funds				
Restricted income fund	38,032	(37,054)	-	978
Restricted asset funds	-	(3,000)	191	(2,809)
	38,032	(40,054)	191	(1,831)
TOTAL FUNDS	368,937	(372,719)	191	(3,591)

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

14. RESERVES

The Reserve Fund total is based on an analysis of contractual commitments in the areas of payroll, utilities, site cost obligations, ministry and mission spending and corporate costs.

THE VINE MAIDSTONE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts under Gift Aid Scheme	**199,034**	219,701
Other gifts	**115,444**	67,284
Contributions	**4,032**	4,535
Legacies	**-**	100
Grants receivable	**9,441**	14,775
	327,951	306,395
Investment income		
Bank interest receivable	**3,256**	2,497
Income from listed investments	**-**	145
	3,256	2,642
Charitable activities		
Receipts from activities	**18,461**	16,422
Events	**12,923**	11,748
Other income	**35,217**	31,730
	66,601	59,900
Total incoming resources	**397,808**	368,937
EXPENDITURE		
Staff costs	**195,078**	186,279
Ministry costs	**28,499**	26,453
Mission support grants	**27,225**	31,280
Other mission related costs	**4,965**	508
Pastoral	**4,153**	4,435
Training	**978**	694
Events	**19,932**	21,448
Premises	**99,992**	73,487
Depreciation	**12,400**	12,400
Governance costs (including insurance)	**13,784**	12,896
Vehicle (van) costs	**-**	93
Traidcraft	**-**	84
Earmarked expenditure	**3,069**	2,662
Total resources expended	**410,075**	372,719
Net income before gains and losses	**(12,267)**	(3,782)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	**-**	191
Net income	**(12,267)**	(3,594)

THE VINE MAIDSTONE

England & Wales - Charity number 1152659

Accounts

REGISTERED COMPANY NUMBER: 08476230 (England and Wales)
REGISTERED CHARITY NUMBER: 1152659

Transforming lives,
shaping communities

The Vine

The Vine Maidstone

Trustees' Report and Financial Statements

31 December 2023

THE VINE MAIDSTONE

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THE VINE MAIDSTONE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
08476230 (England and Wales)

Registered Charity number
1152659

Registered office
Boughton Lane
Maidstone
Kent
ME15 9QF

Trustees
Beth Bashford (appointed 1 January 2024)
James Bashford
Dave Creasey
Nick Davies
Andy Elphinstone
Anna Hargrave
Anthony Hargrave
Karen Louden
Andy Musgrave
Rob Williams

Company Secretary
Brian Williams

Independent Examiner
Andrew Harker FCCA
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Vine Maidstone is a charitable company limited by guarantee. The company was formed on 5th April 2013 and was subsequently registered as a charity.

The Elders of The Vine Maidstone are the members of the company and have responsibility for spiritual oversight and leadership. At 31st December 2023 the elders were Dave Creasey, Nick Davies, Martyn Gibson and Ben Williams. Tony Faulkner resigned as an elder and member with effect from 7th November 2023 and after the year end, Ben Williams resigned as an elder and member with effect from 31st January 2024. The members appoint the Trustees, who are also the Directors of the company.

OBJECTIVES

The charity's objectives are for the public benefit and are to advance the Christian faith in Maidstone, other parts of the United Kingdom and the world and to fulfil such other charitable purposes connected with the work of the charity as the Trustees may from time to time think fit.

As a church, fulfilling the call of God, meeting our charitable objectives and providing the public benefit required of us, we are focused on bringing good news to people. Our aim is to proclaim the good news that Jesus Christ came to seek and to save and we strive to show the love of God in action, meeting people in their need and engaging with the community where we are placed to provide encouragement and hope. We believe in everyone working together, with God, to see his kingdom coming to Maidstone and beyond.

ACTIVITIES

The heart of what we do is seen in our Sunday services. The key components of worship, teaching, prayer and fellowship provide a foundation for fulfilling our charitable objective "to advance the Christian faith". However, faith has to be seen in action and is the springboard for reaching out into our community and showing the love of God in numerous ways. People always have and will continue to be at the heart of all we do.

We have been delighted to see new people and families join us, enriching our fellowship and expanding our existing ethnic diversity, reflecting the changing face of Maidstone's population. This has been a joy and it was very encouraging to be able to run several "welcome to the Vine" evenings in 2023, to enable those people new to us to learn more about the church and our aims and vision.

In addition to the main Sunday services is the continued activity of small Community groups which help people build connection and relationships in the fellowship. Also, a fortnightly Sunday afternoon informal gathering at our Northumberland Road site, providing opportunities for fellowship and sharing, has flourished and has drawn in newcomers living on the Shepway estate.

At Christmas time, it was pleasing to see a full church as we celebrated the birth of Jesus, both in an evening Carol service and also at a morning event aimed at families and involving participation from a range of ages.

One of the delights of any year is the way people's relationship with God starts and continues. Associated with that is the opportunity for people to give public testimony to their faith by being baptised by immersion. 2023 saw us able to celebrate with and encourage those people who were being baptised. We were pleased to run an Alpha course for those newly seeking to understand more about God and the Christian faith, as well as Freedom in Christ course that helps people build a base for developing their relationship with God.

As in every year, in 2023 the functioning of the church was only possible because of the large number of people serving in numerous and diverse voluntary roles across church life.

Activities – continued

On Sunday mornings this is particularly evident with a number of teams involved in serving in many ways to facilitate the worship service. Teams serve on a rota basis to welcome people on arrival, lead worship, lead the service, work with the younger children and teenagers, preach, manage the venue, operate audio visual and internet provision and provide refreshments after church. We thank God for the willingness and contribution of all those who give up their time to serve others, on Sundays and throughout the week.

The work among the older generation has continued to flourish this year, with regular meetings for people to gather and spend time together, as well as special events such as outings out, a strawberry afternoon tea and a Christmas meal.

We have always been aware that people in the community around us can encounter difficulties and challenging circumstances. The increased cost of living and economic uncertainty in 2023 added to the strains in families and underlined the need to reach out in practical ways, showing the love of God in action. Once again, the twin aims of meeting our charitable objective and providing public benefit were met.

Our food bank has again been very active in 2023. With excellent support from both the church fellowship and external grants, this work has increased and diversified, reflecting the need in the community. Apart from the normal food bank provision, we have been able to provide supermarket vouchers, blankets and hot water bottles. At Christmas we laid on a spread of Christmas foodstuffs for people who have been food bank users to choose items that would suit their family size.

In addition to the food bank access, to those coming we have provided wider support such as a warm welcome, a listening ear and help with government forms. Throughout, our desire is to help people in a manner that demonstrates the love of God in a tangible way.

Community involvement continued to expand in 2023. Our resource hub was a valuable source of household items and clothing to those in need; our community café saw numbers increase; the monthly men's breakfast attracted more people and a knitting and sewing circle flourished.

We continued our work with Christians Against Poverty ("CAP") against the background of difficult conditions for family finances. Part of this was working with a statutory agency to provide practical guidance to vulnerable people on the management of household finances.

One dimension of us being part of the wider community was allowing two local churches to use our buildings for some of their activities. This aided their work and ministry at a time when their space availability was challenging.

Our work with children and young people continued to be very healthy – and vigorous and noisy! On Sundays our Kingdom Kids groups flourished; importantly the volunteer staffing base has increased and new teaching material has been working well. Sunday activities for children include teaching, singing and activities and, after the Sunday services, it is normal to see children proudly showing off their craft work.

The various youth groups continued to attract high numbers with meetings providing opportunities for young people to meet with their friends in a safe environment, enabling engagement with Christian teaching and discussion and having a variety of both internal and external activities. A highlight of the year was the summer Newday event when we took a large group of teenagers and leaders to a week of worship, teaching and fun in the company of thousands of other teenagers from around the country.

External to the church we maintained our excellent school relationships with local primary and secondary schools, helped by good connections with key members of school staff. Our involvement in 2023 included lessons on church and community and the importance of the Bible at two primary schools and the continued mentoring of teenagers referred from a secondary school. The mentoring is designed to help young people develop social skills and self-worth.

Activities – continued

One of the partnerships to highlight is with the Probation Service which has developed a model to support women who find themselves subject to criminal justice sentences, many of whom have experienced domestic abuse. This model has seen the development of a 'Breakfast Club' which means that the women who attend can access a range of services in one place including access to services that the church provides, eg CAP. This model of supporting vulnerable women has been nationally recognised within the Probation Service as a model of excellence.

The activities within the fellowship and in the community are locally based, however, we are also committed to the support of mission activities both in the UK and overseas; these involvements help us to look beyond our local situation and to fulfil the call from Jesus to go into all the world, as recorded in Matthew 28 verse 19.

Internationally we provided support for groups working with children in Kenya, Uganda and Romania, as well as those engaging with disadvantaged and vulnerable girls in Brazil and the support of widows in Nigeria. In addition, we maintained contact with churches in Egypt and Germany where we have built relationships over many years. Building and sustaining relationships with overseas mission contacts is an important part of mission support and periodic overseas visits have long been the norm and preparation was made for the trip to Egypt in February 2024.

The Vine also belongs to Relational Mission, a family of churches in the UK and overseas, that adds to our broad external perspective. In addition, in our region, we provide support to a charity working in schools and to the well-regarded Street Pastors which aids those needing help in the nightlife economy of Maidstone and other towns.

The Trustees have the responsibility to oversee and provide a framework for the practical, legal and regulatory needs of the church. The scope of the Trustees' work is very wide and key areas of oversight include finance, safeguarding, health & safety, HR, data protection and building maintenance and development. There is a plethora of policy documents and there is a structured timetable to review policies each year, to ensure our policies are current, usable and fit for purpose.

Setting annual budgets is a key process each year for the Trustees as part of the prudent management of church finances.

Flowing from the top-line budget numbers are department budgets which assist in monitoring and managing expenditure through the year.

The Trustees and the Elders continued to work together, uniting the spiritual and the practical aspects of church life. An excellent relationship between the two groups ensures that future planning is both manageable and managed. Through the year there were opportunities for the Trustees and the Elders to spend time discussing and praying through longer term matters and planning accordingly.

Safeguarding has long been a very important matter for the Vine and 2023 saw our child protection and vulnerable adults policies rewritten and revised. Also, there was a reorganization of responsibilities within the safeguarding team, building on the excellent work that had gone before.

DBS (Disclosure & Barring Service) checks remain a key component of the Vine's safeguarding regime and DBS checks continued for those involved in working with children and vulnerable adults. The latter linked in very well with the review of our vulnerable adults policy.

All regulatory obligations were met in 2023. As in the past, there were no incidents or concerns that required reporting to external bodies such as the Charity Commission or the Health & Safety Executive.

FINANCIAL REVIEW

In 2023 the Vine had a small financial deficit. Total income was £368,937, up from £335,451 in 2022, while total expenditure was £372,719 up from £370,766 in 2022. A shortfall in 2023 was expected and budgeted as costs rose faster than giving income. However, other factors, including additional grant income, meant that the church was very close to breakeven for the year.

FINANCIAL REVIEW – continued

Within the income figures, the regular monthly giving was higher in 2023 than in 2022, coming in strongly in the first half of the year and somewhat lower in the second half. We give thanks to God for His provision and, as always, we are grateful for those who have continued to support the work and ministry of the Vine. The economic background for households was challenging but the fellowship was faithful to the calling of God by giving their time, talents and resources to help reach and serve people in spiritual, emotional and physical need.

In parallel with the support from the church fellowship, we received a number of external grants or donations that were targeted at specific areas, not least community support. The Vine has a good reputation for its concern for those in need and is well prepared to employ these funds.

Financial management is the responsibility of the trustees but the day-to-day monitoring and control is handled by a trustee-led sub-team. The finance team meets monthly and reviews major components of income and expenditure to ensure that no areas of strain develop. This helps to ensure there is a solid financial base, with strong cash balances, to support the continuing work of the Vine. The latter enables us to be confident that we can continue to share the love of God in word and practice, meeting both our charitable objective and providing continued public benefit.

The reserve fund was maintained at an unchanged level in 2023 but will continue to be reviewed periodically to ensure the level is fit for purpose.

PLANS FOR THE FUTURE

We are a family friendly, multi-generational and multi-ethnic church, reaching out to all age groups with an awareness of the diversity and the needs of our local community, and this will continue to be the case. Our foundations are strong relationships with God and with each other and we always seek to ensure that these foundations are healthy and productive.

As we look ahead, we will explore ways to continue to extend our reach by encouraging individuals to become involved in local and cross-church organisations working in the community. We will also continue to build on our international relationships and strengthen them in order to continue to be involved in spreading the message of the hope of Jesus across the world.

We believe we have a message of hope for the community that surrounds us and we are always alert to opportunities to provide that message in a needy world. With a people willing to serve and with three buildings straddling south Maidstone, we are well placed to continue to meet our charitable objectives and to provide the public benefit required of us.

The life and work of the Vine has always been and will continue to be to proclaim and show in action the love of Jesus to those within and around the church.

Approved by order of the board of trustees on 22/7/24 and signed on its behalf by:

K Louden

K L Louden
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE VINE MAIDSTONE

Independent examiner's report to the trustees of The Vine Maidstone ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors 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 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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accounts which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Andrew Harker FCCA
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Date: 25/7/2024

THE VINE MAIDSTONE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies					
Gifts under Gift Aid Scheme		**212,476**	**7,225**	**219,701**	206,732
Other gifts		**53,687**	**1,301**	**54,988**	46,118
Contributions		**2,135**	**2,400**	**4,535**	5,103
Legacies		**100**	**-**	**100**	-
Grants receivable		**-**	**14,775**	**14,775**	13,888
Charitable activities					
Receipts from activities		**16,422**	**-**	**16,422**	14,441
Events		**11,748**	**-**	**11,748**	10,693
Other income		**32,091**	**11,935**	**44,026**	37,362
Investment income	3	**2,246**	**396**	**2,642**	1,114
Total		**330,905**	**38,032**	**368,937**	335,451
EXPENDITURE ON					
Charitable activities	4				
Ministry		**168,623**	**21,304**	**189,927**	180,439
Mission		**33,547**	**15,750**	**49,297**	45,322
Support costs		**130,495**	**3,000**	**133,495**	145,005
Total		**332,665**	**40,054**	**372,719**	370,766
Net (loss)/gain on investments		**-**	**191**	**191**	(3,365)
NET INCOME/(EXPENDITURE)		**(1,760)**	**(1,831)**	**(3,591)**	(38,680)
RECONCILIATION OF FUNDS					
Total funds brought forward		**480,123**	**168,618**	**648,741**	687,421
TOTAL FUNDS CARRIED FORWARD		**478,363**	**166,787**	**645,150**	648,741

The notes form part of these financial statements

THE VINE MAIDSTONE

BALANCE SHEET
31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	**374,433**	**119,500**	**493,933**	506,333
Investments	10	**-**	**-**	**-**	15,893
		374,433	**119,500**	**493,933**	522,226
CURRENT ASSETS					
Debtors	11	**9,082**	**-**	**9,082**	8,578
Cash at bank and in hand		**107,215**	**47,287**	**154,502**	134,888
		116,297	**47,287**	**163,584**	143,466
CREDITORS					
Amounts falling due within one year	12	**(12,367)**	**-**	**(12,367)**	(16,951)
NET CURRENT ASSETS		**103,930**	**47,287**	**151,217**	126,515
TOTAL ASSETS LESS CURRENT LIABILITIES		**478,363**	**166,787**	**645,150**	648,741
NET ASSETS		**478,363**	**166,787**	**645,150**	648,741
FUNDS	13				
Unrestricted funds				**478,363**	480,123
Restricted funds				**166,787**	168,618
TOTAL FUNDS				**645,150**	648,741

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BALANCE SHEET - continued
31 DECEMBER 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22/7/24 and were signed on its behalf by:

K L Louden
Trustee

R T Williams
Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity: it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift. receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure can include VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all Fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity.

Tangible fixed assets
All fixed assets are initially recorded at cost.

Buildings are valued using an investment model. Other tangible fixed asset additions are shown at cost less depreciation. Any additions falling below the value of £5k are not capitalised

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

Freehold property	- 2% straight line
Equipment	- 33% straight line

1. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income. gains and losses are allocated to the appropriate fund.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments
Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date. with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments
A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

1. ACCOUNTING POLICIES - continued

Financial instruments
Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all the equity instruments regardless of significance, and other financial assets that are individually significant these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

2. LIMITED BY GUARANTEE

The company is a company limited by guarantee. The members of the company are named in the company Memorandum and Articles of Association. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest receivable	2,497	464
Income from listed investments	145	650
	2,642	1,114

4. ANALYSIS OF COSTS

	2023	2022
	£	£
Staff costs (including expenses)	**186,279**	178,445
Ministry costs	**26,453**	27,535
Mission support grants	**31,280**	27,225
Other mission related costs	**508**	3,937
Pastoral	**4,435**	3,334
Training	**694**	1,726
Events	**21,448**	15,487
Premises	**73,487**	83,537
Depreciation	**12,400**	12,400
Governance costs (including insurance)	**12,896**	12,289
Vehicle (van) costs	**93**	655
Traidcraft	**84**	3,510
Earmarked expenditure	**2,662**	686
	372,719	370,766

Staff costs cover all employees whether involved in direct ministry or support functions.

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	**12,400**	12,400
Surplus on disposal of fixed assets	**100**	140

6. TRUSTEES' REMUNERATION AND BENEFITS

Mr David Creasey, a trustee/director, and Mrs Susan Creasey received salaries in their capacities as pastoral and administrative staff of the charity during the period of £43,148 and £12,146 (2022: £41,105 and £10,663) respectively. No other remuneration was paid to any other trustee during the year nor to any person connected with them. Employer's pension contributions were made in addition to the above totals.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

7. STAFF COSTS

	2023	2022
	£	£
Gross wages and salaries	165,033	158,170
Employer's NI	8,128	7,711
Employer's pension contribution	13,118	12,564
	186,279	178,445

	2023	2022
The average monthly number of employees during the year was as follows	8	8

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

8. 2022 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies			
Gifts under Gift Aid Scheme	198,794	7,938	206,732
Other gifts	44,851	1,267	46,118
Contributions	3,003	2,100	5,103
Grants receivable	12,513	1,375	13,888
Charitable activities			
Receipts from activities	14,441	-	14,441
Events	10,693	-	10,693
Other income	32,752	4,610	37,362
Investment income	464	650	1,114
Total	317,511	17,940	335,451
EXPENDITURE ON			
Charitable activities			
Ministry	180,439	-	180,439
Mission	35,193	10,129	45,322
Support costs	142,005	3,000	145,005
Total	357,637	13,129	370,766
Net gains/(losses) on investments	-	(3,365)	(3,365)
NET INCOME/(EXPENDITURE)	(40,126)	1,446	(38,680)

8. 2022 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Transfer between funds	22	(22)	-
Net movement in funds	(40,104)	1,424	(38,680)
RECONCILIATION OF FUNDS			
Total funds brought forward	520,227	167,194	687,421
TOTAL FUNDS CARRIED FORWARD	480,123	168,618	648,741

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2023 and 31 December 2023	**620,000**	**43,171**	**663,171**
DEPRECIATION			
At 1 January 2023	**113,667**	**43,171**	**156,838**
Charge for year	**12,400**	**-**	**12,400**
At 31 December 2023	**126,067**	**43,171**	**169,238**
NET BOOK VALUE			
At 31 December 2023	**493,933**	**-**	**493,933**
At 31 December 2022	506,333	-	506,333

10. INVESTMENTS

	Cash and settlements pending £
MARKET VALUE	
At 1 January 2023	**15,893**
Gain on investments	**191**
Disposal	**(16,084)**
At 31 December 2023	**-**
NET BOOK VALUE	
At 31 December 2023	**-**
At 31 December 2022	15,893

There were no investment assets outside the UK.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	3,438	3,359
Prepayments and accrued income	5,644	5,219
	9,082	8,578

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Social security and other taxes	3,177	2,827
Accrued expenses	9,190	14,124
	12,367	16,951

13. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
Unrestricted funds				
General funds	480,123	(1,760)	-	478,363
Restricted funds				
Restricted income fund	30,225	978	16,084	47,287
Restricted asset funds	138,393	(2,809)	(16,084)	119,500
	168,618	(1,831)	-	166,787
TOTAL FUNDS	648,741	(3,591)	-	645,150

Restricted Income Funds
Restricted General Fund - to utilize grants received relating to the operations of the Vine's community outreach. Due to the substantial inflow of external donations and grants in recent years for community purpose, all such income is now reflected in this Fund until it is spent.

Restricted Mission Fund – missions in Uganda and Kenya receive donations given to support work in those countries.

Restricted Asset Funds
Chapel, Church Street, Loose - the chapel building is held under trust deed which identifies the property's use and the use of any monies raised from the sale of the property.

Ziwa Income Fund - receives donations to provide individual sponsorship support for children receiving education at the Arise and Shine Academy in Ziwa Kenya. During the year the open-ended investment company investment was sold and at the year end the funds were held in an interest bearing bank account.

13. MOVEMENT IN FUNDS – continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General funds	**330,905**	**(332,665)**	**-**	**(1,760)**
Restricted funds				
Restricted income fund	**38,032**	**(37,054)**	**-**	**978**
Restricted asset funds	**-**	**(3,000)**	**191**	**(2,809)**
	38,032	**(40,054)**	**191**	**(1,831)**
TOTAL FUNDS	**368,937**	**(372,719)**	**191**	**(3,591)**

2022 Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General funds	520,227	(40,126)	22	480,123
Restricted funds				
Restricted income fund	22,436	7,811	(22)	30,225
Restricted asset funds	144,758	(6,365)	-	138,393
	167,194	1,446	(22)	168,618
TOTAL FUNDS	687,421	(38,680)	-	648,741

2022 Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General funds	317,511	(357,637)	-	(40,126)
Restricted funds				
Restricted income fund	17,940	(10,129)	-	7,811
Restricted asset funds	-	(3,000)	(3,365)	(6,365)
	17,940	(13,129)	(3,365)	1,446
TOTAL FUNDS	335,451	(370,766)	(3,365)	(38,680)

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

15. RESERVES

The Reserve Fund total is based on an analysis of contractual commitments in the areas of payroll, utilities, site cost obligations, ministry and mission spending and corporate costs.

THE VINE MAIDSTONE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts under Gift Aid Scheme	**219,701**	206,732
Other gifts	**54,988**	46,118
Contributions	**4,535**	5,103
Legacies	**100**	-
Grants receivable	**14,775**	13,888
	294,099	271,841
Investment income		
Bank interest receivable	**2,497**	464
Income from listed investments	**145**	650
	2,642	1,114
Charitable activities		
Receipts from activities	**16,422**	14,441
Events	**11,748**	10,693
Other income	**44,026**	37,362
	72,196	62,496
Total incoming resources	**368,937**	335,451
EXPENDITURE		
Staff costs	**186,279**	178,445
Ministry costs	**26,453**	27,535
Mission support grants	**31,280**	27,225
Other mission related costs	**508**	3,937
Pastoral	**4,435**	3,334
Training	**694**	1,726
Events	**21,448**	15,487
Premises	**73,487**	83,537
Depreciation	**12,400**	12,400
Governance costs (including insurance)	**12,896**	12,289
Vehicle (van) costs	**93**	655
Traidcraft	**84**	3,510
Earmarked expenditure	**2,662**	686
Total resources expended	**372,719**	370,766
Net income before gains and losses	**(3,782)**	(35,315)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	**191**	(3,365)
Net income	**(3,591)**	(38,680)

THE VINE MAIDSTONE

England & Wales - Charity number 1152659

Accounts

REGISTERED COMPANY NUMBER: 08476230 (England and Wales)
REGISTERED CHARITY NUMBER: 1152659

Transforming lives,
shaping communities

The Vine

The Vine Maidstone

Trustees' Report and Financial Statements

31 December 2022

THE VINE MAIDSTONE

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THE VINE MAIDSTONE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
08476230 (England and Wales)

Registered Charity number
1152659

Registered office
Boughton Lane
Maidstone
Kent
ME15 9QF

Trustees
J W Bashford
D J Creasey
N J Davies
A J Elphinstone
A J Hargrave
A J Hargrave
K L Louden
A P Musgrave
R T Williams

Company Secretary
B G Williams

Independent Examiner
Andrew Harker FCCA
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

THE VINE MAIDSTONE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Vine Maidstone is a charitable company limited by guarantee. The company was formed on 5th April 2013 and was subsequently registered as a charity. The governing documents of the charitable company are the Memorandum and Articles of Association. The Elders of the Vine Maidstone, who at 31st December 2022 were D.J. Creasey, N.J Davies, A.J. Faulkner, M.J. Gibson, and B.L. Williams, are members of the charity and have responsibility for spiritual oversight and leadership. T.J. Sewell resigned as an elder and member with effect from 22nd July 2022. The members appoint the Trustees/Directors.

OBJECTIVES

The charity's objectives for the public benefit are to advance the Christian faith in accordance with the Statement of Beliefs appearing in the Articles of Association, in Maidstone and in other parts of the United Kingdom or the world as the Trustees may from time to time think fit, and to fulfil such other purposes which are exclusively charitable, according to the laws of England and Wales and are connected with the charitable work of the charity.

PERPECTIVE

"And the angel of the Lord said to them, "Fear not, for behold, I bring you good news of great joy that will be for all the people". Luke 2 v.10

As we watch television, listen to the news or read the daily papers, there is rarely a sense of good news. In the last year or so, as with some many years previously, problems have abounded. A war in Ukraine, an earthquake in Turkey, floods in Pakistan and famine in east Africa have been seen against the backdrop of political upheaval and the economic pain of rising inflation in the UK. There were occasional rays of sunshine but confidence in the future took a knock.

A collection of essays by the Nobel prize winning author Saul Bellow is sub-titled "from a dim past to an uncertain future". As a church, fulfilling the call of God, meeting our charitable objective and providing the public benefit required of us, we are focused on bringing good news to people. We want to proclaim the good news that Jesus Christ came to seek and to save, we strive to show the love of God in action, meeting people in their need, and we want to engage with the community where we are placed to provide encouragement and hope.

ACTIVITIES

The road back from the covid pandemic got off to a slow start as a nervousness from that period persisted for a while. However, 2022 saw life largely return to normal for us.

The heart of what we do is seen in our Sunday services. The key components of worship, teaching, prayer and fellowship provide a foundation for fulfilling our charitable objective "to advance the Christian faith". However, faith must not be sterile and has to be seen in action. Fulfilling our charitable objective is the springboard for reaching out into our community and showing the love of God in action. People always have and will continue to be at the heart of all we do and that was seen in 2022 too.

It was encouraging in 2022 to see both numbers at Sunday services increase and a higher frequency of attendance as covid-related nervousness continued to evaporate. In addition, we have been delighted to see new people and families join us, enriching our fellowship and expanding our existing ethnic diversity, reflecting the changing face of Maidstone's population. This has been a joy and it was very encouraging to need to run several "welcome to the Vine" evenings in 2022.

Augmenting the main Sunday services was the continued activity of small Connect groups which help people build connection and relationships in the fellowship. Also a fortnightly Sunday afternoon informal gathering at our Northumberland Road site, providing opportunities for fellowship and sharing, has flourished and has drawn in newcomers living on the Shepway estate.

An unusual feature of 2022 was the timing of the Christmas carol service. We chose Christmas Eve – in part to avoid the date of the football World Cup final – and it was pleasing to see a full church as we celebrated the birth of Jesus.

Activities – continued

One of the delights of any year is the way people's relationship with God starts and continues. Associated with that is the opportunity for people to give public testimony to their faith by being baptised by immersion. 2022 saw us able to celebrate with and encourage some thirty people who were baptised. Also, we were able to run a Freedom in Christ course that helps people build a base for developing their relationship with God.

As the fellowship began meeting in larger numbers, there were several activities that aimed at rebuilding the strength of past connections and providing opportunities for new relationships to be forged and grow. The Queen's Jubilee was one such event, with a fellowship barbecue (with music) that families could come to and to which they could invite family and friends. Then, using Sunday teaching around meals that Jesus attended as a catalyst, there were opportunities for people to open their homes and host meals, blessing individuals and families with warm food and good company. This linked people together across the church and was very successful. Also, a very enjoyable barn dance provided the opportunity for people to get together and mix.

One very encouraging aspect of 2022 was the increasing numbers willing to volunteer to serve in roles across church life. A very visible benefit of this was restarting after-church refreshments on a weekly basis but it also enabled greater coverage and flexibility within the various teams that enable our activities to function. We thank God for the willingness and contribution of all those who give up their time to serve others.

The work among the elderly largely returned to normal. As with the fellowship in general, members of our over-60s group increasingly overcame their previous covid nervousness and both monthly coffee mornings and several larger events (e.g. a strawberry tea, a harvest lunch) were well attended.

We have always been aware that people in the community that surrounds us can encounter difficulty and challenging circumstances. Rising inflation and economic uncertainty in 2022 added to the strains in families and underlined the need to reach out in practical ways, showing the love of God in action. Once again, the twin aims of meeting our charitable objective and providing public benefit were met.

Not surprisingly our food bank has been particularly active in the last year or so. With excellent support from both the church fellowship and external grants, this work has increased and diversified, reflecting the need in the community. Apart from the normal food bank provision, we have been able to provide supermarket vouchers, blankets and hot water bottles. At Christmas we laid on a spread of Christmas foodstuffs for people who have been food bank users to choose items that would suit their family size.

However, beyond all this tangible support, people accessing the food bank often bring other needs. In this respect we can provide such things as a warm welcome, a listening ear and help with government forms. Throughout our desire is to help people in a manner that demonstrates the love of God in a tangible way.

Community involvement continued to expand in 2022. Our resource hub was a valuable source of household items and clothing to those in need; our community café saw numbers increase; a monthly men's breakfast attracted more people; a knitting and sewing circle flourished; and, before Christmas, we started "warm spaces" opportunities as winter set in. In addition, our work with Christians Against Poverty (CAP) continued against the background of difficult conditions for family finances. Part of this work was the running of a CAP money course in 2022, aimed at providing practical guidance on the management of household finances.

One dimension of us being part of the wider community was allowing two local churches to use our buildings for some of their activities. This aided their work and ministry at a time when their space availability was challenging.

Our work with children and young people continued to be very healthy – and vigorous and noisy. On Sundays our Kingdom Kids groups flourished, it has been pleasing to see the volunteer staffing base increase and new teaching material has been working well. Sunday activities for children include teaching, singing and activities and, after the Sunday services, it is normal to see children proudly showing off their craft work.

Activities – continued

The various youth groups continued to attract high numbers with meetings providing opportunities for young people to meet with their friends in a safe environment, enabling engagement with Christian teaching and discussion (including a well-attended Youth Alpha course) and having a variety of both internal and external activities. A highlight of the year was the summer New Day camp when we took a total of some 70 (including leaders) to a week of worship, teaching and fun in the company of thousands of other teenagers from around the country.

External to the church we maintained our excellent school relationships with local primary and secondary schools, helped by good connections with key members of school staff. Our involvement in 2022 included lessons on church and community and the importance of the Bible at two primary schools and the restart of mentoring of teenagers referred from a secondary school. The latter is designed to help young people develop social skills and self-worth and this was assisted by new volunteers joining the Vine mentoring team.

Beyond our many activities within the fellowship and in the community, there is a third leg to our work. Our support of mission activities both in the UK and overseas enables us to look beyond ourselves and this also fulfils the call from Jesus (Matthew 28 v.19) to go into all the world.

Internationally we provided support for groups working with children in Kenya, Uganda and Romania, as well as those engaging with disadvantaged and vulnerable girls in Brazil and the support of widows in Nigeria. In addition, we maintained contact with churches in Egypt and Germany where we have built relationships over some years. Building and sustaining relationships with overseas mission contacts is an important part of mission support and periodic overseas visits have long been the norm. The covid period meant that travel was not possible but 2022 provided the opportunity for such visits to restart.

The Vine also belongs to Relational Mission, a family of churches in the UK and overseas, that adds to our broad external perspective. In addition, and specifically in the UK, we provide support to a charity working in schools and to the well-regarded Street Pastors which aids those needing help in the nightlife economy of Maidstone and other towns.

The Trustees have the responsibility to oversee and provide a framework for the practical, legal and regulatory needs of the church. The scope of the Trustees' work is very wide and key areas of oversight include finance, safeguarding, health & safety, HR, data protection and building maintenance and development. There is a plethora of policy documents and there is a structured timetable to review policies each year; it is important that they are current, usable and fit for purpose.

Setting annual budgets is a key process each year for the Trustees as part of the prudent management of church finances. Flowing from the top-line budget numbers are department budgets which assist in monitoring and managing expenditure through the year.

The Trustees and the Elders continued to work together, uniting the spiritual and the practical aspects of church life. An excellent relationship between the two groups ensures that future planning is both manageable and managed. Through the year there were opportunities for the Trustees and the Elders to spend time discussing and praying through longer term matters and planning accordingly.

Safeguarding has long been a very important matter for the Vine and 2022 saw our child protection and vulnerable adults policies rewritten and revised, followed by training sessions in the late autumn. Also, there was a reorganization of responsibilities within the safeguarding team, building on the excellent work that had gone before.

DBS (Disclosure & Barring Service) checks remain a key component of the Vine's safeguarding regime and 2022 saw the opportunity for us to begin to do DBS checks for those involved with vulnerable adults, something we had not been able to do before. The latter linked in very well with the review of our vulnerable adults policy.

Activities – continued
All regulatory obligations were met in 2022. The 2021 accounts underwent their independent examination and were signed off by the Trustees in May 2022, enabling annual returns to Companies House and the Charity Commission to be done well within the required periods. Also, as has been the case in the past, there were no incidents or concerns that required reporting to external bodies such as the Charity Commission and the Health & Safety Executive (HSE).

FINANCIAL REVIEW

In 2022 the Vine had an overall financial deficit. Total income in 2022 was £335,451, up from £334,333 in 2021, while total expenditure was £370,766 up from £344,310 in 2021. A shortfall in 2022 was expected and budgeted, reflecting the costs of fully reopening activities after covid, but higher than anticipated inflation added slightly more to our expenditure than had been forecast.

Within the income figures, the regular monthly giving was higher in 2022 than in 2021 and the number of monthly givers increased in the latter stages of the year. We give thanks to God for His provision and, as always, we are grateful for those who have continued to support the work and the ministry of the Vine. The economic background for households was challenging but the fellowship was faithful to the calling of God by giving their time, talents and resources to help reach and serve people in spiritual, emotional and physical need.

In parallel with the support from the church fellowship, we received a number of external grants or donations that were targeted at specific areas, not least community support. The Vine has a good reputation for its concern for those in need and is well prepared to act as a conduit for such monies.

Financial management is the responsibility of the trustees but the day-to-day monitoring and control is handled by a trustee-led sub-team. The finance team meets monthly and reviews major components of income and expenditure to ensure that no areas of strain develop. This helps to ensure there is a solid financial base, with strong cash balances, to support the continuing work of the Vine. The latter enables us to be confident that we can continue to share the love of God in word and practice, meeting both our charitable objective and providing continued public benefit.

The reserve fund was maintained at an unchanged level in 2022 but will continue to be reviewed periodically to ensure the level is fit for purpose

PLANS FOR THE FUTURE

We are a family friendly, multi-generational and multi-ethnic church, reaching out to all age-groups and the diversity and the needs of our local community, and this will continue to be the case. Our foundations are strong relationships with God and with each other and we always seek to ensure that these foundations are healthy and productive. To aid the latter, the Elders have published a paper on vision and mission, highlighting the importance of our faith, the call to service and our dependance on God to provide people, talents and resources for His work.

As was said earlier in this report, we believe we have a message of hope for the community that surrounds us and we are always alert to opportunities to provide that message in a needy world. With a people willing to serve and with three buildings straddling south Maidstone, we are well placed to take continue to meet our charitable objective and to provide the public benefit required of us.

The life and work of the Vine has always been and will continue to be to proclaim and show in action the love of Jesus to those within and around the church.

Approved by order of the board of trustees on 22/5/23 and signed on its behalf by:

.....

K L Louden
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE VINE MAIDSTONE

Independent examiner's report to the trustees of The Vine Maidstone ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors 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 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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Andrew Harker FCCA
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Date: 26/5/23

THE VINE MAIDSTONE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies					
Gifts under Gift Aid Scheme		**198,794**	**7,938**	**206,732**	214,954
Other gifts		**44,851**	**1,267**	**46,118**	39,865
Contributions		**3,003**	**2,100**	**5,103**	2,535
Grants receivable		**12,513**	**1,375**	**13,888**	31,230
Charitable activities					
Receipts from activities		**14,441**	**-**	**14,441**	8,963
Events		**10,693**	**-**	**10,693**	7,247
Other income		**32,752**	**4,610**	**37,362**	28,968
Investment income	3	**464**	**650**	**1,114**	571
Total		**317,511**	**17,940**	**335,451**	334,333
EXPENDITURE ON					
Charitable activities	4				
Ministry		**180,439**	**-**	**180,439**	157,124
Mission		**35,193**	**10,129**	**45,322**	51,255
Support costs		**142,005**	**3,000**	**145,005**	135,931
Total		**357,637**	**13,129**	**370,766**	344,310
Net (loss)/gain on investments		**-**	**(3,365)**	**(3,365)**	(939)
NET INCOME		**(40,126)**	**1,446**	**(38,680)**	(10,916)
Transfers between funds	13	**22**	**(22)**	**-**	-
Net movement in funds		**(40,104)**	**1,424**	**(38,680)**	(10,916)
RECONCILIATION OF FUNDS					
Total funds brought forward		**520,227**	**167,194**	**687,421**	698,337
TOTAL FUNDS CARRIED FORWARD		**480,123**	**168,618**	**648,741**	687,421

The notes form part of these financial statements

THE VINE MAIDSTONE

BALANCE SHEET
31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	**383,833**	**122,500**	**506,333**	518,733
Investments	10	**-**	**15,893**	**15,893**	19,258
		383,833	**138,393**	**522,226**	537,991
CURRENT ASSETS					
Debtors	11	**8,528**	**50**	**8,578**	8,313
Cash at bank and in hand		**104,713**	**30,175**	**134,888**	150,908
		113,241	**30,225**	**143,466**	159,221
CREDITORS					
Amounts falling due within one year	12	**(16,951)**	**-**	**(16,951)**	(9,791)
NET CURRENT ASSETS		**96,290**	**30,225**	**126,515**	149,430
TOTAL ASSETS LESS CURRENT LIABILITIES		**480,123**	**168,618**	**648,741**	687,421
NET ASSETS		**480,123**	**168,618**	**648,741**	687,421
FUNDS	13				
Unrestricted funds				**480,123**	520,227
Restricted funds				**168,618**	167,194
TOTAL FUNDS				**648,741**	687,421

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BALANCE SHEET - continued
31 DECEMBER 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22/5/23 and were signed on its behalf by:

K L Louden
Trustee

R T Williams
Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity: it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift. receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure can include VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all Fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity.

Tangible fixed assets
All fixed assets are initially recorded at cost.

Buildings are valued using an investment model. Other tangible fixed asset additions are shown at cost less depreciation. Any additions falling below the value of £5k are not capitalised

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

Freehold property	- 2% straight line
Equipment	- 33% straight line

1. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income. gains and losses are allocated to the appropriate fund.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments
Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date. with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments
A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

1. ACCOUNTING POLICIES - continued

Financial instruments
Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all the equity instruments regardless of significance, and other financial assets that are individually significant these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

2. LIMITED BY GUARANTEE

The company is a company limited by guarantee. The members of the company are named in the company Memorandum and Articles of Association. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest receivable	**464**	12
Income from listed investments	**650**	559
	1,114	571

4. ANALYSIS OF COSTS

	2022	2021
	£	£
Staff costs (including expenses)	**178,445**	175,159
Ministry costs	**27,535**	16,800
Mission support grants	**27,225**	36,823
Other mission related costs	**3,937**	402
Pastoral	**3,334**	2,026
Training	**1,726**	1,843
Events	**15,487**	7,292
Premises	**83,537**	66,228
Depreciation	**12,400**	12,400
Governance costs (including insurance)	**12,289**	10,761
Vehicle (van) costs	**655**	2,676
Traidcraft	**3,510**	2,565
Earmarked expenditure	**686**	9,335
	370,766	344,310

Staff costs cover all employees whether involved in direct ministry or support functions.

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	**12,400**	12,400
Surplus on disposal of fixed assets	**200**	140

6. TRUSTEES' REMUNERATION AND BENEFITS

Mr David Creasey, a trustee/director, and Mrs Susan Creasey received salaries in their capacities as pastoral and administrative staff of the charity during the period of £41,105 and £10,663 (2021: £39,675 and £10,353) respectively. No other remuneration was paid to any other trustee during the year nor to any person connected with them. Employer's pension contributions were made in addition to the above totals.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

7. STAFF COSTS

	2022	2021
	£	£
Gross wages and salaries	**158,170**	155,064
Employer's NI	**7,711**	7,891
Employer's pension contribution	**12,564**	12,204
	178,445	175,159

	2022	2021
The average monthly number of employees during the year was as follows	**8**	8

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

8. 2021 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies			
Gifts under Gift Aid Scheme	206,843	8,111	214,954
Other gifts	38,773	1,092	39,865
Contributions	310	2,225	2,535
Grants receivable	31,230	-	31,230
Charitable activities			
Receipts from activities	8,963	-	8,963
Events	7,247	-	7,247
Other income	23,021	5,947	28,968
Investment income	12	559	571
Total	316,399	17,934	334,333
EXPENDITURE ON			
Charitable activities			
Ministry	157,124	-	157,124
Mission	37,420	13,835	51,255
Support costs	132,931	3,000	135,931
Total	327,475	16,835	344,310
Net gains/(losses) on investments	-	(939)	(939)
NET INCOME/(EXPENDITURE)	(11,076)	160	(10,916)

8. 2021 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Transfer between funds	2,185	(2,185)	-
Net movement in funds	(8,891)	(2,025)	(10,916)
RECONCILIATION OF FUNDS			
Total funds brought forward	529,118	169,219	698,337
TOTAL FUNDS CARRIED FORWARD	520,227	167,194	697,421

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022 and 31 December 2022	**620,000**	**43,171**	**663,171**
DEPRECIATION			
At 1 January 2022	**101,267**	**43,171**	**144,438**
Charge for year	**12,400**	**-**	**12,400**
At 31 December 2022	**113,667**	**43,171**	**156,838**
NET BOOK VALUE			
At 31 December 2022	**506,333**	**-**	**506,333**
At 31 December 2021	518,733	-	518,733

10. INVESTMENTS

	Cash and settlements pending £
MARKET VALUE	
At 1 January 2022	**19,258**
Revaluations	**(3,365)**
At 31 December 2022	**15,893**
NET BOOK VALUE	
At 31 December 2022	**15,893**
At 31 December 2021	19,258

There were no investment assets outside the UK.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	3,359	3,880
Prepayments and accrued income	5,219	4,433
	8,578	8,313

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Social security and other taxes	2,827	3,484
Accrued expenses	14,124	6,307
	16,951	9,791

13. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General funds	520,227	(40,126)	22	480,123
Restricted funds				
Restricted income fund	22,436	7,811	(22)	30,225
Restricted asset funds	144,758	(6,365)	-	138,393
	167,194	1,446	(22)	168,618
TOTAL FUNDS	687,421	(38,680)	-	648,741

Restricted Income Funds
Restricted General Fund - to utilize grants received relating to the operations of the Vine's community outreach. Due to the substantial inflow of external donations and grants in recent years for community purpose, all such income is now reflected in this Fund until it is spent. Unspent balances of such income with conditions were transferred to this Fund on 31/12/22.

Restricted Mission Fund – missions in Uganda and Kenya receive donations given to support work in those countries.

Restricted Asset Funds
Chapel, Church Street, Loose - the chapel building is held under trust deed which identifies the property's use and the use of any monies raised from the sale of the property.

Ziwa Income Fund - receives donations to provide individual sponsorship support for children receiving education at the Arise and Shine Academy in Ziwa Kenya. The funds are held within an open-ended investment company.

13. MOVEMENT IN FUNDS – continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General funds	**317,511**	**(357,637)**	**-**	**(40,126)**
Restricted funds				
Restricted income fund	**17,940**	**(10,129)**	**-**	**7,811**
Restricted asset funds	**-**	**(3,000)**	**(3,365)**	**(6,365)**
	17,940	**(13,129)**	**(3,365)**	**1,446**
TOTAL FUNDS	**335,451**	**(370,766)**	**(3,365)**	**(38.680)**

2021 Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General funds	529,118	(11,076)	2,185	520,227
Restricted funds				
Restricted income fund	20,522	4,099	(2,185)	22,436
Restricted asset funds	148,697	(3,939)	-	144,758
	169,219	160	(2,185)	167,194
TOTAL FUNDS	698,337	(10,916)	-	687,421

2021 Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General funds	316,399	(327,475)	-	(11,076)
Restricted funds				
Restricted income fund	17,934	(13,835)	-	4,099
Restricted asset funds	-	(3,000)	(939)	(3,939)
	17,934	(16,835)	(939)	160
TOTAL FUNDS	334,333	(344,310)	(939)	(10,916)

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

15. RESERVES

The Reserve Fund total is based on an analysis of contractual commitments in the areas of payroll, utilities, site cost obligations, ministry and mission spending and corporate costs.

THE VINE MAIDSTONE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts under Gift Aid Scheme	**206,732**	214,954
Other gifts	**46,118**	39,865
Contributions	**5,103**	2,535
Grants receivable	**13,888**	31,230
	271,841	288,584
Investment income		
Bank interest receivable	**464**	12
Income from listed investments	**650**	559
	1,114	571
Charitable activities		
Receipts from activities	**14,441**	8,963
Events	**10,693**	7,247
Other income	**37,362**	28,968
	62,496	45,178
Total incoming resources	**335,451**	334,333
EXPENDITURE		
Staff costs	**178,445**	175,159
Ministry costs	**27,535**	16,800
Mission support grants	**27,225**	36,823
Other mission related costs	**3,937**	402
Pastoral	**3,334**	2,026
Training	**1,726**	1,843
Events	**15,487**	7,292
Premises	**83,537**	66,228
Depreciation	**12,400**	12,400
Governance costs (including insurance)	**12,289**	10,761
Vehicle (van) costs	**655**	2,676
Traidcraft	**3,510**	2,565
Earmarked expenditure	**686**	9,335
Total resources expended	**370,766**	344,310
Net income before gains and losses	**(35,315)**	(9,977)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	**(3,365)**	(939)
Net income	**(38,680)**	(10,916)

THE VINE MAIDSTONE

England & Wales - Charity number 1152659

Accounts

REGISTERED COMPANY NUMBER: 08476230 (England and Wales)
REGISTERED CHARITY NUMBER: 1152659

Transforming lives,
shaping communities

The Vine

The Vine Maidstone

Trustees' Report and Financial Statements

31 December 2021

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
08476230 (England and Wales)

Registered Charity number
1152659

Registered office
Boughton Lane
Maidstone
Kent
ME15 9QF

Trustees
J W Bashford
D J Creasey
A H Crowe – resigned 26/10/21
N J Davies
A J Elphinstone
A J Hargrave
A J Hargrave
K L Louden
A P Musgrave
K J Sandberg – resigned 22/3/21
R T Williams

Company Secretary
B G Williams

Independent Examiner
Andrew Harker FCCA
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Vine Maidstone is a charitable company limited by guarantee. The company was formed on 5th April 2013 and was subsequently registered as a charity. The governing documents of the charitable company are the Memorandum and Articles of Association. The Elders of the Vine Maidstone, who at 31st December 2021 were D.J. Creasey, N.J Davies, A.J. Faulkner, M.J. Gibson, T.J. Sewell and B.L. Williams, are members of the charity and have responsibility for spiritual oversight and leadership. The members appoint the Trustees/Directors.

OBJECTIVES

The charity's objectives for the public benefit are to advance the Christian faith in accordance with the Statement of Beliefs appearing in the Articles of Association, in Maidstone and in other parts of the United Kingdom or the world as the Trustees may from time to time think fit, and to fulfil such other purposes which are exclusively charitable, according to the laws of England and Wales and are connected with the charitable work of the charity.

PERPECTIVE

> "Yet this I call to mind and therefore I have hope: because of the Lord's great love we are not consumed, for His compassions never fail. They are new every morning; great is your faithfulness". Lamentations 3 v.21-23

Covid-19 restrictions came into being in early 2020 and life as we knew it, for us as a church as well as across society, changed fundamentally. For the Vine there was a multi-faceted approach: to keep people safe; to maintain the sense of togetherness in the fellowship, especially ensuring that elderly and vulnerable people were given help when needed; and to continue to provide public benefit to the communities that surround us. Against a very difficult background we were able to accomplish this and prove that God is faithful in the midst of problems. Then, as government regulations eased in 2021, we began the journey back to something approaching the previous normality. There are still challenges ahead but we have confidence that the God who sustained us in the most difficult times will continue to be faithful as life and opportunity unfold through 2022 and beyond.

ACTIVITIES

As 2021 began there was still considerable uncertainty about the future of the covid pandemic and when and in what manner government regulations might be relaxed. However, the government's roadmap out of the lockdown was published in late February and we began to plan accordingly.

The Bible encourages churches not to neglect meeting together (Hebrews 10 v.25) and during the first year of the pandemic we successfully maintained a sense of church community by moving our Sunday services online, with considerable interaction between people and opportunities to have smaller "break-out rooms" and other small groups. As helpful and as vital as this was, however, the ability to meet in person was missed. People longed to meet face to face once the regulations allowed.

It was with a sense of renewal, therefore, that government regulations allowed outside meetings from the late spring of 2021 and indoor meetings from the summer, albeit with the need to maintain social distancing, limit numbers and introduce other features to keep people safe. Multiple services and groups became the new norm in 2021 and our buildings, having been closed apart for essential administrative or maintenance reasons, gradually began to reopen. Throughout, covid-safety continued to be important.

Not unnaturally, there was a residual nervousness among some regarding face-to-face gatherings. Thus we continued to provide online links and the streaming of Sunday services has been maintained into 2022.

The key components of teaching, prayer and fellowship continued throughout the pandemic, no matter how we met; these are major contributors to us fulfilling our charitable objective "to advance the Christian faith". In parallel, we never lost sight of those who were part of our fellowship or were known to us through community outreach who were vulnerable and in need of particular support. People lay at the heart of all we did, as has always been the case. Our heart has been, and still is, to bring encouragement and help to people in all the varied and sometimes difficult circumstances of life, living out the belief that God is faithful at all times.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

ACTIVITIES

It was very pleasing to see people join us for the first time during the pandemic period, with many of them subsequently willing to get involved in various ministries in the church as things reopened. Also, the use of small groups to aid fellowship connections enabled a wider group of people to contribute to group leadership and that added to the diversity of teams leading in-person Sunday services when they restarted.

The work of our food bank was a particular means of demonstrating the love of God in action. Continued support from within the Vine, both financially and in terms of goods, was augmented by a range of grants from public and other bodies and we were able to expand our coverage and the range of community support we could offer. Growing relationships among Maidstone churches and with various agencies and community groups also enabled us to both broaden and deepen the reaching out to people in need.

Community involvement was able to increase as 2021 progressed with the reopening of our resource hub, which provides household items and clothing to those in need, and our community café. In addition, our work with Christians Against Poverty (CAP) received a fillip when face-to-face meetings with people were able to restart. These, together with the food bank, added in a significant way to us meeting our public benefit requirement.

A vibrant part of church life has always been our children and young people. Meetings online were gradually replaced by in-person meetings in 2021, with an active programme of activities, fellowship and teaching. In the summer of 2021 there was also an opportunity to have a covid-safe youth camp which was enjoyed by all and which was life-changing for many. A feature of our work among young people is the growing number that connected to us during the various lockdowns and have stayed connected. We are delighted to have such a healthy youth outreach.

Our schools work was constrained through the pandemic but gradually reopened from the autumn of 2021 and gathered pace in 2022. Not only have we maintained our historic school relationships but we have been able to extend them with the opportunity to contribute to school assemblies in another primary school.

The work among the elderly in the church was limited in 2021 by the environment of everchanging covid rules to which we continually had to adapt. A few coffee mornings outdoors were possible as was a multi-site strawberry tea, albeit with limited numbers. However, there was a lot of background support for the more vulnerable among the over 60s on an individual basis. Thus far in 2022, it has been possible to plan on a more normal basis, which has been welcomed by those who attend.

Financial support of mission activities, both in the UK and overseas, continued largely unchanged. This centred around groups working with children in Kenya, Uganda and Romania, as well as those engaging with disadvantaged and vulnerable girls in Brazil and the support of widows in Nigeria. In addition, we maintained contact with churches in Egypt and Germany where we have built relationships over some years. Unfortunately, covid related travel restrictions meant that visits from overseas or by us to projects we support were not possible. 2022 should see opportunities to travel become easier and there are tentative plans for visits to restart. The Vine also belongs to Relational Mission, a family of churches in the UK and overseas, that adds to our broad external perspective.

The Trustees continued to meet regularly, initially online but latterly face-to-face, and continued to be active in monitoring and managing the regulatory and policy framework around activities. The scope of our Trustees' work is very wide and key areas of oversight include finance, safeguarding, health & safety, HR, data protection and building maintenance and development. The plethora of policy documents is timetabled for review each year, a necessary means to ensure that policies are current and fit for purpose. Setting annual budgets is a key process each year with top-level forecasts of income and expenditure subsequently being separated out into department budgets. The budget process has been particularly challenging in recent years with the pandemic period significantly increasing uncertainties in the forecasting of both giving and expenditure. In spite of this, our sterling finance team enabled us to steer a steady course and keep the Vine in excellent shape.

Activities – continued

The close working relationship between the Trustees and the Elders provides a sound platform for bringing together both the spiritual and the practical aspects of church life. This helps to ensure that any potential gaps in ministry or need are reviewed and managed. It is also important that the Trustees and the Elders spend time discussing and praying through longer term matters and planning accordingly.

Safeguarding continues to be important in the Vine. There are two major strands - child protection and vulnerable adults – and each have internal policy frameworks designed to maintain the highest level of protection of people.
DBS (Disclosure & Barring Service) check renewals were a less pressing matter in 2020 due to the limited opportunities for face-to-face meetings with children and young people. However, in preparation for the restart of activities in 2021, there was a concentrated effort to ensure that all necessary DBS checks were current. The regular safeguarding training sessions arranged in the past were impractical during the pandemic period but there are plans to restart them in 2022.

All regulatory obligations were met in 2021. The 2020 accounts underwent their independent examination and were signed off by the Trustees in May, enabling annual returns to Companies House and the Charity Commission to be done well within the required periods. Also, as has been the case in the past, there were no incidents or concerns that required reporting to external bodies such as the Charity Commission and the Health & Safety Executive (HSE).

FINANCIAL REVIEW

In 2021 the Vine had an overall financial deficit. Total income in 2021 was £334,333, down from £376,338 in 2020, while total expenditure was £344,310, up from £325,045 in 2020. However, if depreciation is excluded, there was an operating surplus in 2021.

2021 saw general giving down on the previous year but it was much in line with the budget we set. However, within that, the regular monthly giving was little changed. We are grateful to everyone who continued to support the Vine against a difficult economic background. We were also grateful for the external grants and donations received that, while lower than in 2020, demonstrated the desire of many groups in Maidstone to help those in need, especially in supporting the food bank. In terms of expenditure, the disbursement of food bank donations, including some that arrived late in December 2020, continued progress in building the IT base of the church and the gradual reopening of activities all contributed to the higher expenditure level.

The trustees continue to monitor income and expenditure on a monthly basis. We are very conscious of both rising costs given the sharp increases in inflation of late and the likely strain on family finances among those who faithfully support the work and outreach of the Vine. Nevertheless, a solid financial base, with strong cash balances, will enable the continuing work to share the love of God in word and practice to go forward without hindrance, meeting both our charitable objective and providing continued public benefit.

The reserve fund was maintained at an unchanged level in 2021. In 2022, there is a major review of the reserve position being undertaken to ensure that the level is prudent and appropriate.

PLANS FOR THE FUTURE

2022 is seeing activity levels in the church increasingly returning to pre-pandemic levels and 2022 is also seeing new opportunities for community involvement open up. As mentioned above, we have broadened our schools involvement to include another primary school and we have also started a new group for mums and pre-school children. Our desire is to increase the diversity of what we do. We are very focused on fulfilling our charitable objective and providing public benefit in a way that demonstrates the love of God in action.

Plans for the future – continued

We live in a continually changing world and we will adapt our activities to meet needs that we see within the fellowship and across the wider community. Fundamental to our work is the host of volunteers that staff our many activities. We thank God for them, for the love of Jesus that transforms all of our lives, for the Holy Spirit who constantly inspires and encourages us and for the servant hearts of our people, without whom much of what we do would be impossible. As the work of the Vine increases and develops there will many more opportunities for people to get involved and to serve God by helping others.

Approved by order of the board of trustees on 23 May 2022 and signed on its behalf by:



N Davies
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE VINE MAIDSTONE

Independent examiner's report to the trustees of The Vine Maidstone ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors 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 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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Andrew Harker

Andrew Harker FCCA
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Date: 31/5/22

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies					
Gifts under Gift Aid Scheme		**206,843**	**8,111**	**214,954**	246,864
Other gifts		**38,773**	**1,092**	**39,865**	41,919
Contributions		**310**	**2,225**	**2,535**	1,200
Legacies		**-**	**-**	**-**	3,758
Grants receivable		**31,230**	**-**	**31,230**	38,460
Charitable activities					
Receipts from activities		**8,963**	**-**	**8,963**	7,606
Events		**7,247**	**-**	**7,247**	9,395
Other income		**23,021**	**5,947**	**28,968**	26,442
Investment income	3	**12**	**559**	**571**	694
Total		**316,399**	**17,934**	**334,333**	376,338
EXPENDITURE ON					
Charitable activities	4				
Ministry		**157,124**	**-**	**157,124**	154,961
Mission		**37,420**	**13,835**	**51,255**	45,988
Support costs		**132,931**	**3,000**	**135,931**	124,096
Total		**327,475**	**16,835**	**344,310**	325,045
Net (loss)/gain on investments		**-**	**(939)**	**(939)**	491
NET INCOME		**(11,076)**	**160**	**(10,916)**	51,784
Transfers between funds	13	**2,185**	**(2,185)**	**-**	-
Net movement in funds		**(8,891)**	**(2,025)**	**(10,916)**	51,784
RECONCILIATION OF FUNDS					
Total funds brought forward		**529,118**	**169,219**	**698,337**	646,553
TOTAL FUNDS CARRIED FORWARD		**520,227**	**167,194**	**687,421**	698,337

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	**393,233**	**125,500**	**518,733**	531,133
Investments	10	**-**	**19,258**	**19,258**	20,197
		393,233	**144,758**	**537,991**	551,330
CURRENT ASSETS					
Debtors	11	**7,829**	**484**	**8,313**	8,281
Cash at bank and in hand		**128,956**	**21,952**	**150,908**	155,559
		136,785	**22,436**	**159,221**	163,840
CREDITORS					
Amounts falling due within one year	12	**(9,791)**	-	**(9,791)**	(16,833)
NET CURRENT ASSETS		**126,994**	**22,436**	**149,430**	147,007
TOTAL ASSETS LESS CURRENT LIABILITIES		**520,227**	**167,194**	**687,421**	698,337
NET ASSETS		**520,227**	**167,194**	**687,421**	698,337
FUNDS	13				
Unrestricted funds				**520,227**	529,118
Restricted funds				**167,194**	169,219
TOTAL FUNDS				**687,421**	698,337

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 DECEMBER 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 May 2022 and were signed on its behalf by:

N Davies
Trustee

R Williams
Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity: it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift. receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure can include VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all Fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity.

Tangible fixed assets
All fixed assets are initially recorded at cost.

Buildings are valued using an investment model. Other tangible fixed asset additions are shown at cost less depreciation. Any additions falling below the value of £5k are not capitalised

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

Freehold property	- 2% straight line
Equipment	- 33% straight line

continued...

1. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income. gains and losses are allocated to the appropriate fund.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments
Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date. with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments
A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

continued...

1. ACCOUNTING POLICIES - continued

Financial instruments
Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all the equity instruments regardless of significance, and other financial assets that are individually significant these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

2. LIMITED BY GUARANTEE

The company is a company limited by guarantee. The members of the company are named in the company Memorandum and Articles of Association. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest receivable	**12**	53
Income from listed investments	**559**	641
	571	694

continued...

4. ANALYSIS OF COSTS

	2021	2020
	£	£
Staff costs (including expenses)	**175,159**	169,747
Ministry costs	**16,800**	12,024
Mission support grants	**36,823**	31,320
Other mission related costs	**402**	1,035
Pastoral	**2,026**	2,099
Training	**1,843**	325
Events	**7,292**	12,045
Premises	**66,228**	65,738
Depreciation	**12,400**	12,400
Governance costs (including insurance)	**10,761**	11,772
Vehicle (van) costs	**2,676**	1,596
Traidcraft	**2,565**	3,108
Earmarked expenditure	**9,335**	1,836
	344,310	325,045

Staff costs cover all employees whether involved in direct ministry or support functions.

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	**12,400**	12,400
Surplus on disposal of fixed assets	**140**	60

6. TRUSTEES' REMUNERATION AND BENEFITS

Mr David Creasey, a trustee/director, and Mrs Susan Creasey received salaries in their capacities as pastoral and administrative staff of the charity during the period of £39,675 and £10,353 (2020: £39,522 and £10,250) respectively. Mrs Angela Crowe, a trustee/director who resigned on 28 October 2021, received a salary during her time as a trustee of £10,457 (2020: £12,426) in her capacity as a community worker. No other remuneration was paid to any other trustee during the year nor to any person connected with them. Employer's pension contributions were made in addition to the above totals.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

continued...

7. STAFF COSTS

	2021	2020
	£	£
Gross wages and salaries	**155,064**	150,237
Employer's NI	**7,891**	7,570
Employer's pension contribution	**12,204**	11,940
	175,159	169,747

	2021	2020
The average monthly number of employees during the year was as follows	**8**	8

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

8. 2020 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies			
Gifts under Gift Aid Scheme	239,326	7,538	246,864
Other gifts	40,763	1,156	41,919
Contributions	-	1,200	1,200
Legacies	3,758	-	3,758
Grants receivable	26,463	11,997	38,460
Charitable activities			
Receipts from activities	7,606	-	7,606
Events	9,395	-	9,395
Other income	26,166	276	26,442
Investment income	53	641	694
Total	353,530	22,808	376,338
EXPENDITURE ON			
Charitable activities			
Ministry	154,961	-	154,961
Mission	34,206	11,782	45,988
Support costs	121,096	3,000	124,096
Total	310,263	14,782	325,045
Net gains/(losses) on investments	-	491	491
NET INCOME/(EXPENDITURE)	43,267	8,517	51,784

continued...

8. 2020 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

RECONCILIATION OF FUNDS

Total funds brought forward	485,851	160,702	646,553
TOTAL FUNDS CARRIED FORWARD	529,118	169,219	698,337

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2021 and 31 December 2021	**620,000**	**43,171**	**663,171**
DEPRECIATION			
At 1 January 2021	**88,867**	**43,171**	**132,038**
Charge for year	**12,400**	**-**	**12,400**
At 31 December 2021	**101,267**	**43,171**	**144,438**
NET BOOK VALUE			
At 31 December 2021	**518,733**	**-**	**518,733**
At 31 December 2020	531,133	-	531,133

10. INVESTMENTS

	Cash and settlements pending £
MARKET VALUE	
At 1 January 2021	**20,197**
Revaluations	**(939)**
At 31 December 2021	**19,258**
NET BOOK VALUE	
At 31 December 2021	**19,258**
At 31 December 2020	20,197

There were no investment assets outside the UK.

continued...

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	3,880	3,332
Prepayments and accrued income	4,433	4,949
	8,313	8,281

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	3,484	2,845
Accrued expenses	6,307	13,988
	9,791	16,833

13. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	Transfers between funds	At 31.12.21
	£	£	£	£
Unrestricted funds				
General fund	529,118	(11,076)	2,185	520,227
Restricted funds				
Restricted income fund	20,522	4,099	(2,185)	22,436
Restricted asset funds	148,697	(3,939)	-	144,758
	169,219	160	(2,185)	167,194
TOTAL FUNDS	698,337	(10,916)	-	687,421

Restricted Income Funds
Restricted General Fund - to utilise community grants received relating to the operation of the Vine's community outreach.

Restricted Mission Fund – missions in Uganda and Kenya receive donations given to support work in those countries.

Restricted Asset Funds
Chapel, Church Street, Loose - the chapel building is held under trust deed which identifies the property's use and the use of any monies raised from the sale of the property.

Ziwa Income Fund - receives donations to provide individual sponsorship support for children receiving education at the Arise and Shine Academy in Ziwa Kenya. The funds are held within an open-ended investment company.

13. MOVEMENT IN FUNDS – continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	**316,399**	**(327,475)**	**-**	**(11,076)**
Restricted funds				
Restricted income fund	**17,934**	**(13,835)**	**-**	**4,099**
Restricted asset funds	**-**	**(3,000)**	**(939)**	**(3,939)**
	17,934	**(16,835)**	**(939)**	**160**
TOTAL FUNDS	**334,333**	**(344,310)**	**(939)**	**(10,916)**

2020 Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	485,851	43,267	529,118
Restricted funds			
Restricted income fund	9,496	11,026	20,522
Restricted asset funds	151206	(2,509)	148,697
	160,702	8,517	169,219
TOTAL FUNDS	646,553	51,784	698,337

2020 Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	353,530	(310,263)	-	43,267
Restricted funds				
Restricted income fund	22,806	(11,782)	-	11,024
Restricted asset funds	-	(3,000)	491	(2,509)
	22,806	(14,782)	491	8,515
TOTAL FUNDS	376,336	(325,045)	491	51,782

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

15. RESERVES

The Reserve Fund total is based on an analysis of contractual commitments in the areas of payroll, utilities, site cost obligations, ministry and mission spending and corporate costs.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts under Gift Aid Scheme	**214,954**	246,864
Other gifts	**39,865**	41,919
Contributions	**2,535**	1,200
Legacies	**-**	3,758
Grants receivable	**31,230**	38,460
	288,584	332,201
Investment income		
Bank interest receivable	**12**	53
Income from listed investments	**559**	641
	571	694
Charitable activities		
Receipts from activities	**8,963**	7,606
Events	**7,247**	9,395
Other income	**28,968**	26,442
	45,178	43,443
Total incoming resources	**334,333**	376,338
EXPENDITURE		
Staff costs	**175,159**	169,747
Ministry costs	**16,800**	12,024
Mission support grants	**36,823**	31,320
Other mission related costs	**402**	1,035
Pastoral	**2,026**	2,099
Training	**1,843**	325
Events	**7,292**	12,045
Premises	**66,228**	65,738
Depreciation	**12,400**	12,400
Governance costs (including insurance)	**10,761**	11,772
Vehicle (van) costs	**2,676**	1,596
Traidcraft	**2,565**	3,108
Earmarked expenditure	**9,335**	1,836
Total resources expended	**344,310**	325,045
Net income before gains and losses	**(9,977)**	51,293
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	**(939)**	491
Net income	**(10,916)**	51,784

THE VINE MAIDSTONE

England & Wales - Charity number 1152659

Accounts

REGISTERED COMPANY NUMBER: 08476230 (England and Wales)
REGISTERED CHARITY NUMBER: 1152659

Transforming lives,
shaping communities

The Vine

The Vine Maidstone

Trustees' Report and Financial Statements

31 December 2020

THE VINE MAIDSTONE

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FOR THE YEAR ENDED 31 DECEMBER 2020

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THE VINE MAIDSTONE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
08476230 (England and Wales)

Registered Charity number
1152659

Registered office
Boughton Lane
Maidstone
Kent
ME15 9QF

Trustees
J W Bashford
D J Creasey
A H Crowe
N J Davies
A J Elphinstone - appointed 1.1.20
A J Hargrave
A J Hargrave - appointed 1.1.20
K L Louden
A P Musgrave
K J Sandberg – resigned 22.3.21
R T Williams

Company Secretary
B G Williams

Independent Examiner
Jonathan Addison
ICAEW
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

THE VINE MAIDSTONE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Vine Maidstone is a charitable company limited by guarantee. The company was formed on 5th April 2013 and was subsequently registered as a charity. The governing documents of the charitable company are the Memorandum and Articles of Association. The Elders of the Vine Maidstone, who at 31st December 2020 were D.J. Creasey, N.J Davies, A.J. Faulkner, M.J. Gibson, M.J. Sewell and B.L. Williams, are members of the charity and have responsibility for spiritual oversight and leadership. The members appoint the Trustees/Directors.

OBJECTIVES

Objectives of the charity

The charity's objectives for the public benefit are to advance the Christian faith in accordance with the Statement of Beliefs appearing in the Articles of Association, in Maidstone and in other parts of the United Kingdom or the world as the Trustees may from time to time think fit, and to fulfil such other purposes which are exclusively charitable, according to the laws of England and Wales and are connected with the charitable work of the charity.

PERPECTIVE

For I, the Lord your God, hold your right hand; it is I who say to you: "Fear not, I am the one who helps you". (Isaiah 41 v.13)

2020 was a challenging year. The Covid-19 pandemic dominated and disrupted life both in the church and in the community that we serve. As mentioned in last year's report, while needing to suspend a lot of normal activities from March onwards due to government restrictions and regulation, ways were devised to preserve our church family, to maintain the charitable work of the charity and to continue to fulfil the Vine's obligation to provide public benefit. Inter alia, this required a willingness to move many activities onto online platforms while maintaining flexibility to meet developing needs amid a changing regulatory environment.

To help equip the higher level of remote activities, there was a significant investment in electronic equipment to enhance online capability. In addition, there was support from a trustee appointed sub-group which monitored the changing regulatory background and provided risk assessments and operational guidance that were aimed to ensure people stayed safe.

There was a consciousness early in the pandemic period that people would be much more vulnerable than before, not due just to the heightened risk of covid-19 infection and illness but due to the sense of loneliness that many would experience as a consequence of the inability to meet other people or even leave their homes. For that reason, a lot of effort went into keeping people informed, helping people cope with the new online activities, simply telephoning to talk or helping people in practical ways where needed. Pastoral care within the new environment took on a completely new dimension.

It is pleasing to say that there was no need to take advantage of the government's furlough scheme with administration employees working from home as much as possible for most of the year and employees generally prepared to show flexibility and use internet contact or be redeployed (e.g. to augment the growing food bank activities).

The Vine was forced to restrict access to its buildings for large periods of the year and the footfall fell sharply. However, to allow for necessary access, buildings were enhanced with greater hygiene facilities, improved signage and involvement in the government's track and trace programme. A risk assessment was put in place to provide a framework for any essential access and use.

Throughout all that was done there was a focus on keeping people safe, helping people through several lockdown periods and being innovative using online platforms as well as more traditional communication means to maintain contacts between people and overcome the sense of separation felt by many. In difficult circumstances, we were able to fulfil our charitable objective and provide public benefit.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

ACTIVITIES

2020 opened with a business-as-usual mid-set. Any clouds on the horizon were small, little understood and not seen as threatening across societies around the world. As a consequence, the full range of usual activities in the Vine took place and flourished for several months. Fulfilling its role as a public place of worship, the Sunday services enabled people to meet together for worship, teaching, encouragement, fellowship and prayer. Unfortunately, but successfully, Sunday meetings moved online from March onwards and it was pleasing to see the majority of households in the church fellowship log on, albeit some needed a bit of help in negotiating the technology. As the year progressed the Sunday meetings evolved into a mix of overall church gatherings and smaller community groups, the former allowing a sense of belonging in the church as a whole and the latter providing the opportunity for more personal relationship building and support.

In addition to the online Sunday meetings, our weekly house or Connect groups moved online in the spring too. These were an important part of maintaining contacts and support within the church fellowship. There was a limited window for small groups to meet in gardens in the summer – something assisted by the excellent weather – but unfortunately that window closed later in the year and we reverted to online means.

2020 saw a major disruption to our children's and youth work but the online capability that was enhanced through the year facilitated the necessary distanced activity. A varied programme of online activities were provided to help children and young people to connect and maintain relationships. There was a brief window when actual meetings for limited numbers were allowed in the summer and a series of small barbeques were possible. However, a renewed lockdown in society pushed things online again in the autumn.

Our engagement with local schools (after school clubs, mentoring, breakfast clubs) suffered. While our relationship with local schools remained good there was a natural reticence by the schools to engage externally in an active manner. Nevertheless, we contributed where we could with a mentoring related trip to do shirt printing and pottery painting early in the year, assistance in providing shoes for a number of needy pupils and the delivery of Christmas hampers to some vulnerable families.

The Vine's food bank saw a significant increase in activity during 2020 and was able to meet a growing need in the communities that surround us, assisted by donations and grants both from within the church and from external sources. The food bank contributed majorly to us continuing to fulfil public benefit requirements during an otherwise difficult time.

Aside from the food bank, a number of our usual community linked ministries were constrained by government regulation. Our community café opened as usual at the beginning of the year, closed during the first lockdown, reopened in more limited form for a while in the summer and autumn and then was required to close again later in the year as government regulations tightened again. Unfortunately, our community hub, which hitherto had provided a range of family essentials to those needing them, closed in the spring and it was not practical to reopen it again in 2020. However, the opportunity was taken to put in place the facilities needed to move the community hub to one of our buildings from a stand-alone external outlet, pending an expected reopening in 2021.

Work among the over 60s could not continue as before for much of the year due to restrictions on meetings. However, considerable effort was put into maintaining contact with the elderly and, where possible, facilitating the meeting of essential needs. In addition, in an innovative manner that was well-received, we arranged for a strawberry tea to be distributed to people's homes in June and a Harvest ploughman's lunch to be distributed in the autumn.

Activities – continued

The Vine has always been engaged with other churches and with supporting mission activities both in the UK and overseas. The pandemic period provided a particular opportunity for us to engage with other churches in south Maidstone to reach out into families in need in the community. In addition, we continued to support the family of churches to which we belong, Relational Mission, and we supported and took an active part in the Christians Against Poverty work in Maidstone. Mission activities across the world continued to be supported, not least groups working with children in Kenya and Uganda and a lady from the church who works among disadvantaged girls in Brazil. In addition, we maintained contact with churches in Serbia, Egypt and Germany.

The Trustees and Elders continued to work well together, maintaining the administration of the church but, just as importantly, steering a course through the need to keep people safe, the need to maintain as much activity as possible as government regulation ebbed and flowed and the need to ensure that people, especially those vulnerable or alone, were given the support and encouragement they needed.

The Trustees continued to have bi-monthly meetings, albeit online from the March meeting onwards. Quite apart from monitoring activities, procedures and finances, two of the most challenging features of the year were managing risk assessments to provide safe foundations for different aspects of church life and setting a budget for 2021 when the economic outlook was exceedingly unclear. As mentioned above, the risk assessments were delegated to a sub-group of Trustees who produced timely and thorough guidance for such activities that were possible.

Safeguarding is an important part of the Trustees' responsibilities, both in terms of child protection and the interface with vulnerable adults. Policies are in place for both aspects of safeguarding and DBS checks are an important part of the child protection regime. DBS renewals were a less pressing matter in 2020 due to the limited opportunities for face-to-face meetings with children and young people. Similarly we did not have the possibility of conducting our annual safeguarding training in the autumn. As mentioned above, for most of the year, children's and youth activities were online but these were conducted in a secure manner and with parental approval and involvement.

It is pleasing to report that all regulatory obligations were met on time in 2020. The 2019 accounts underwent their independent examination and were signed off by the Trustees, enabling annual returns to Companies House and the Charity Commission to be done in a timely manner. Also, as has been the case in the past, there were no incidents or concerns that required reporting to external bodies such as the Charity Commission and the Health & Safety Executive (HSE).

FINANCIAL REVIEW

In 2020 the Vine had a strong financial surplus. This was a function of a rise in giving and other income compared to 2019 while costs related to ministries unable to operate and buildings used much less than usual fell. We are grateful to the fellowship of the Vine for the faithful support it has offered during trying conditions.

As mentioned above, there was no need to use the government's furlough scheme and we were able to accommodate much higher spending on IT and improvements to some of our buildings (e.g. new heating in one and the construction of a capability to facilitate the move of our community hub to another). This spending both provided the means to stay relevant to people during lockdown and provides enhanced capability and flexibility when a more relaxed regulatory environment allows reopening of activities.

Total income in 2020 was £376,338 up from £364,643 in 2019, while total expenditure was £325,045, down from £362,899 in 2019.

At the end of 2020, as flagged in last years' report and accounts, the reserve fund was increased and this will be kept under review in 2021.

Given the economic uncertainties in the UK and beyond in 2020, the long-established processes for monitoring income and expenditure month by month took on an added importance. It was pleasing that the financial condition of the Vine remained strong and the surplus in 2020 provides a solid foundation from which to move forward in 2021.

Financial review - continued
There are no obvious financial issues that will prevent us continuing the work to share the love of God in word and practice in the church and in our community, both meeting our charitable objective and providing continued public benefit.

PLANS FOR THE FUTURE
2021 started as 2020 ended with lockdown in place and government regulation restricting activities. However, February saw the publication of a government road map for gradually easing restrictions through the spring and early summer. Exactly how these plans will unfold is unclear, as is the detail of the government guidance around them, but we welcome the increased flexibility such easing will allow. There is a thirst within the fellowship to begin to meet together again as soon as possible and to see the wide range of face-to-face activities restart.

As has been the case throughout the covid pandemic period, we will adapt our activities as regulations change, working as always to meet the needs of our fellowship and the community and fulfilling our obligation to provide public benefit while seeking to keep everyone safe.

The Vine has always had a host of volunteers working across a multitude of ministries. That service heart in the church is undimmed and we want to thank people for how they have coped thus far and for the contributions they will bring to the church and the community as things open

Approved by order of the board of trustees on 24 May 2021 and signed on its behalf by:

.....

K Louden
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE VINE MAIDSTONE

Independent examiner's report to the trustees of The Vine Maidstone ('the Company')
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 (and also its directors 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 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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Jonathan Addison FCA
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Date: 9/6/2021

THE VINE MAIDSTONE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies					
Gifts under Gift Aid Scheme		**239,326**	**7,538**	**246,864**	239,601
Other gifts		**40,763**	**1,156**	**41,919**	45,102
Contributions		**-**	**1,200**	**1,200**	1,808
Legacies		**3,758**	**-**	**3,758**	-
Grants receivable		**26,463**	**11,997**	**38,460**	15,045
Charitable activities					
Receipts from activities		**7,606**	**-**	**7,606**	23,058
Events		**9,395**	**-**	**9,395**	9,734
Other income		**26,166**	**276**	**26,442**	29,688
Investment income	3	**53**	**641**	**694**	607
Total		**353,530**	**22,808**	**376,338**	364,643
EXPENDITURE ON					
Charitable activities	4				
Ministry					
Mission		**154,961**	**-**	**154,961**	167,386
Support costs		**34,206**	**11,782**	**45,988**	52,206
		121,096	**3,000**	**124,096**	143,307
Total		**310,263**	**14,782**	**325,045**	362,899
Net gains on investments		**-**	**491**	**491**	1,147
NET INCOME		**43,267**	**8,517**	**51,784**	2,891
RECONCILIATION OF FUNDS					
Total funds brought forward		**485,851**	**160,702**	**646,553**	643,662
TOTAL FUNDS CARRIED FORWARD		**529,118**	**169,219**	**698,337**	646,553

The notes form part of these financial statements

THE VINE MAIDSTONE

BALANCE SHEET
31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	9	**402,633**	**128,500**	**531,133**	543,533
Investments	10	**-**	**20,197**	**20,197**	19,706
		402,633	**148,697**	**551,330**	563,239
CURRENT ASSETS					
Debtors	11	**8,230**	**51**	**8,281**	8,633
Cash at bank and in hand		**135,067**	**20,492**	**155,559**	88,180
		143,297	**20,543**	**163,840**	96,813
CREDITORS					
Amounts falling due within one year	12	**(16,812)**	**(21)**	**(16,833)**	(13,499)
NET CURRENT ASSETS		**126,485**	**20,522**	**147,007**	83,314
TOTAL ASSETS LESS CURRENT LIABILITIES		**529,118**	**169,219**	**698,337**	646,553
NET ASSETS		**529,118**	**169,219**	**698,337**	646,553
FUNDS	13				
Unrestricted funds				**529,118**	485,851
Restricted funds				**169,219**	160,702
TOTAL FUNDS				**698,337**	646,553

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 DECEMBER 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 May 2021 and were signed on its behalf by:

K Louden
Trustee

R Williams
Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity: it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift. receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure can include VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all Fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity.

Tangible fixed assets
All fixed assets are initially recorded at cost.

Buildings are valued using an investment model. Other tangible fixed asset additions are shown at cost less depreciation. Any additions falling below the value of £5k are not capitalised

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

Freehold property	- 2% straight line
Equipment	- 33% straight line

continued...

1. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income. gains and losses are allocated to the appropriate fund.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments
Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date. with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments
A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

continued...

1. ACCOUNTING POLICIES - continued

Financial instruments
Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all the equity instruments regardless of significance, and other financial assets that are individually significant these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

2. LIMITED BY GUARANTEE

The company is a company limited by guarantee. The members of the company are named in the company Memorandum and Articles of Association. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

3. INVESTMENT INCOME

	2020	2019
	£	£
Bank interest receivable	**53**	72
Income from listed investments	**641**	535
	694	607

continued...

4. ANALYSIS OF COSTS

	2020	2019
	£	£
Staff costs (including expenses)	**169,747**	175,088
Ministry costs	**12,024**	17,211
Mission support grants	**31,320**	33,629
Other mission related costs	**1,035**	5,361
Pastoral	**2,099**	4,671
Training	**325**	2,196
Events	**12,045**	11,918
Premises	**65,738**	70,154
Depreciation	**12,400**	21,367
Governance costs (including insurance)	**11,772**	10,608
Vehicle (van) costs	**1,596**	2,004
Traidcraft	**3,108**	3,728
Earmarked expenditure	**1,836**	4,964
	325,045	362,899

Staff costs cover all employees whether involved in direct ministry or support functions.

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	**12,400**	21,367
Surplus on disposal of fixed assets	**60**	-

6. TRUSTEES' REMUNERATION AND BENEFITS

Mr David Creasey, a trustee/director, and Mrs Susan Creasey received salaries in their capacities as pastoral and administrative staff of the charity during the period of £39,522 and £10,250 (2019: £38,194 and £10,010) respectively. Mrs Angela Crowe, a trustee/director, received a salary during the period of £12,426 (2019: £12,141) in her capacity as a community worker. No other remuneration was paid to any other trustee during the year nor to any person connected with them. Employer's pension contributions were made in addition to the above totals.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

continued...

7. STAFF COSTS

	2020	2019
	£	£
Gross wages and salaries	**150,237**	155,179
Employer's NI	**7,570**	8,456
Employer's pension contribution	**11,940**	11,453
	169,747	175,088

	2020	2019
The average monthly number of employees during the year was as follows	**8**	9

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

8. 2019 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies			
Gifts under Gift Aid Scheme	229,301	10,300	239,601
Other gifts	43,857	1,245	45,102
Contributions	608	1,200	1,808
Grants receivable	15,045	-	15,045
Charitable activities			
Receipts from activities	23,058	-	23,058
Events	9,734	-	9,734
Other income	29,402	286	29,688
Investment income	72	535	607
Total	351,077	13,566	364,643
EXPENDITURE ON			
Charitable activities			
Ministry	167,386	-	167,386
Mission	39,319	12,887	52,206
Support costs	140,307	3,000	143,307
Total	347,012	15,887	362,899
Net gains/(losses) on investments	-	1,147	1,147
NET INCOME/(EXPENDITURE)	4,065	(1,174)	2,891

continued...

8. 2019 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

RECONCILIATION OF FUNDS

Total funds brought forward	481,786	161,876	643,662
TOTAL FUNDS CARRIED FORWARD	485,851	160,702	646,553

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2020 and 31 December 2020	**620,000**	**43,171**	**663,171**
DEPRECIATION			
At 1 January 2020	**76,467**	**43,171**	**119,638**
Charge for year	**12,400**	**-**	**12,400**
At 31 December 2020	**88,867**	**43,171**	**132,038**
NET BOOK VALUE			
At 31 December 2020	**531,133**	**-**	**531,133**
At 31 December 2019	543,533	-	543,533

10. INVESTMENTS

	Cash and settlements pending £
MARKET VALUE	
At 1 January 2020	**19,706**
Revaluations	**491**
At 31 December 2020	**20,197**
NET BOOK VALUE	
At 31 December 2020	**20,197**
At 31 December 2019	19,706

There were no investment assets outside the UK.

continued...

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	3,332	4,028
Prepayments and accrued income	4,949	4,605
	8,281	8,633

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Social security and other taxes	2,845	2,735
Accrued expenses	13,988	10,764
	16,833	13,499

13. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	485,851	43,267	529,118
Restricted funds			
Restricted income fund	9,496	11,026	20,522
Restricted asset funds	151,206	(2,509)	148,697
	160,702	8,517	169,219
TOTAL FUNDS	646,553	51,784	698,337

Restricted Income Funds
Restricted General Fund - to utilise community grants received to implement a toolbank project and utilise grants relating to the operation of the Vine's community outreach.

Restricted Mission Fund – missions in Uganda and Kenya receive donations given to support work in those countries.

Restricted Asset Funds
Chapel, Church Street, Loose - the chapel building is held under trust deed which identifies the property's use and the use of any monies raised from the sale of the property.

Ziwa Income Fund - receives donations to provide individual sponsorship support for children receiving education at the Arise and Shine Academy in Ziwa Kenya. The funds are held within an open-ended investment company.

13. MOVEMENT IN FUNDS – continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	**353,530**	**(310,263)**	**-**	**43,267**
Restricted funds				
Restricted income fund	**22,808**	**(11,782)**	**-**	**11,026**
Restricted asset funds	**-**	**(3,000)**	**491**	**(2,509)**
	22,806	**(14,781)**	**491**	**8,517**
TOTAL FUNDS	**376,336**	**(325,043)**	**491**	**51,784**

2019 Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	481,786	4,065	485,851
Restricted funds			
Restricted income fund	8,817	679	9,496
Restricted asset funds	153,059	(1,853)	151,206
	161,876	(1,174)	160,702
TOTAL FUNDS	643,662	2,891	646,553

2019 Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	351,077	(347,012)	-	4,065
Restricted funds				
Restricted income fund	13,566	(12,887)	-	679
Restricted asset funds	-	(3,000)	1,147	(1,853)
	13,566	(15,887)	1,147	(1,174)
TOTAL FUNDS	364,643	(362,899)	1,147	2,891

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

15. RESERVES

The Reserve Fund total is based on an analysis of contractual commitments in the areas of payroll, utilities, site cost obligations, ministry and mission spending and corporate costs.

THE VINE MAIDSTONE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts under Gift Aid Scheme	**246,864**	239,601
Other gifts	**41,919**	45,102
Contributions	**1,200**	1,808
Legacies	**3,758**	-
Grants receivable	**38,460**	15,045
	332,201	301,556
Investment income		
Bank interest receivable	**53**	72
Income from listed investments	**641**	535
	694	607
Charitable activities		
Receipts from activities	**7,606**	23,058
Events	**9,395**	9,734
Other income	**26,442**	29,688
	43,443	62,480
Total incoming resources	**376,338**	364,643
EXPENDITURE		
Staff costs	**169,747**	175,088
Ministry costs	**12,024**	17,211
Mission support grants	**31,320**	33,629
Other mission related costs	**1,035**	5,361
Pastoral	**2,099**	4,671
Training	**325**	2,196
Events	**12,045**	11,918
Premises	**65,738**	70,154
Depreciation	**12,400**	21,367
Governance costs (including insurance)	**11,772**	10,608
Vehicle (van) costs	**1,596**	2,004
Traidcraft	**3,108**	3,728
Earmarked expenditure	**1,836**	4,964
Total resources expended	**325,045**	362,899
Net income before gains and losses	**51,293**	1,744
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	**491**	1,147
Net income	**51,784**	2,891