

**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 2021**

# **THE VINE MAIDSTONE**

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**THE VINE MAIDSTONE**  
**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 Loudon  
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

**THE VINE MAIDSTONE**  
**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.

**THE VINE MAIDSTONE**  
**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.

**THE VINE MAIDSTONE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**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.


**THE VINE MAIDSTONE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**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.

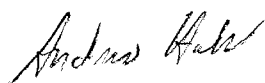
**Independent examiner's statement**

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

Date: 31/5/22 .....



THE VINE MAIDSTONE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Donations and legacies</b>					
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
<b>Charitable activities</b>					
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
<b>Investment income</b>	3	12	559	571	694
<b>Total</b>		316,399	17,934	334,333	376,338
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Ministry	4	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
<b>Total</b>		327,475	16,835	344,310	325,045
Net (loss)/gain on investments		-	(939)	(939)	491
<b>NET INCOME</b>		(11,076)	160	(10,916)	51,784
<b>Transfers between funds</b>	13	2,185	(2,185)	-	-
<b>Net movement in funds</b>		(8,891)	(2,025)	(10,916)	51,784
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		529,118	169,219	698,337	646,553
<b>TOTAL FUNDS CARRIED FORWARD</b>		520,227	167,194	687,421	698,337

The notes form part of these financial statements

THE VINE MAIDSTONE

**BALANCE SHEET**  
**31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
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
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	12	(9,791)	-	(9,791)	(16,833)
<b>NET CURRENT ASSETS</b>		126,994	22,436	149,430	147,007
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		520,227	167,194	687,421	698,337
<b>NET ASSETS</b>		520,227	167,194	687,421	698,337
<b>FUNDS</b>	13				
Unrestricted funds				520,227	529,118
Restricted funds				167,194	169,219
<b>TOTAL FUNDS</b>				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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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...

**THE VINE MAIDSTONE**

**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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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

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NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

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...

# THE VINE MAIDSTONE

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2021

### 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	<u>559</u>	<u>641</u>
	<u>571</u>	<u>694</u>

continued...

# THE VINE MAIDSTONE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

### 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
	<u>344,310</u>	<u>325,045</u>

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	<u>140</u>	<u>60</u>

### 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.

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**THE VINE MAIDSTONE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**7. STAFF COSTS**

	<b>2021</b>	2020
	<b>£</b>	£
Gross wages and salaries	<b>155,064</b>	150,237
Employer's NI	<b>7,891</b>	7,570
Employer's pension contribution	<b><u>12,204</u></b>	<u>11,940</u>
	<b><u>175,159</u></b>	<u>169,747</u>
	<b>2021</b>	2020
The average monthly number of employees during the year was as follows	<b><u>8</u></b>	<u>8</u>

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

**8. 2020 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Donations and legacies</b>			
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
<b>Charitable activities</b>			
Receipts from activities	7,606	-	7,606
Events	9,395	-	9,395
Other income	26,166	276	26,442
Investment income	<u>53</u>	<u>641</u>	<u>694</u>
<b>Total</b>	353,530	22,808	376,338
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Ministry	154,961	-	154,961
Mission	34,206	11,782	45,988
Support costs	<u>121,096</u>	<u>3,000</u>	<u>124,096</u>
<b>Total</b>	310,263	14,782	325,045
<b>Net gains/(losses) on investments</b>	<u>-</u>	<u>491</u>	<u>491</u>
<b>NET INCOME/(EXPENDITURE)</b>	43,267	8,517	51,784

continued...



THE VINE MAIDSTONE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

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

RECONCILIATION OF FUNDS

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

9. TANGIBLE FIXED ASSETS

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

10. INVESTMENTS

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

There were no investment assets outside the UK.

continued...

**THE VINE MAIDSTONE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	3,880	3,332
Prepayments and accrued income	<u>4,433</u>	<u>4,949</u>
	<u><b>8,313</b></u>	<u><b>8,281</b></u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**13. MOVEMENT IN FUNDS**

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

**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.

**THE VINE MAIDSTONE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**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 £
<b>Unrestricted funds</b>				
General fund	316,399	(327,475)	-	(11,076)
<b>Restricted funds</b>				
Restricted income fund	17,934	(13,835)	-	4,099
Restricted asset funds	-	(3,000)	(939)	(3,939)
	<u>17,934</u>	<u>(16,835)</u>	<u>(939)</u>	<u>160</u>
<b>TOTAL FUNDS</b>	<u>334,333</u>	<u>(344,310)</u>	<u>(939)</u>	<u>(10,916)</u>

2020 Comparatives for movement in funds

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

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

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

**THE VINE MAIDSTONE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**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.

THE VINE MAIDSTONE

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

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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	<u>31,230</u>	<u>38,460</u>
	288,584	332,201
<b>Investment income</b>		
Bank interest receivable	12	53
Income from listed investments	<u>559</u>	<u>641</u>
	571	694
<b>Charitable activities</b>		
Receipts from activities	8,963	7,606
Events	7,247	9,395
Other income	<u>28,968</u>	<u>26,442</u>
	45,178	43,443
<b>Total incoming resources</b>	<b>334,333</b>	<b>376,338</b>
<b>EXPENDITURE</b>		
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	<u>9,335</u>	<u>1,836</u>
Total resources expended	<u>344,310</u>	<u>325,045</u>
<b>Net income before gains and losses</b>	<b>(9,977)</b>	<b>51,293</b>
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	<u>(939)</u>	<u>491</u>
<b>Net income</b>	<b><u>(10,916)</u></b>	<b><u>51,784</u></b>

This page does not form part of the statutory financial statements