

**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 Loudon  
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.

## **THE VINE MAIDSTONE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025**

#### **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.

**THE VINE MAIDSTONE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**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.

## **THE VINE MAIDSTONE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025**

#### **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.

**THE VINE MAIDSTONE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**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 Loudon**  
**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: 21/15/26

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Donations and legacies</b>					
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
<b>Charitable activities</b>					
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
<b>Investment income</b>	3	2,397	292	2,689	3,256
<b>Total</b>		<u>478,573</u>	<u>18,794</u>	<u>497,367</u>	<u>397,808</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Ministry	4	186,671	35,680	222,351	194,143
Mission		47,381	9,823	57,204	47,526
Support costs		<u>193,477</u>	<u>3,000</u>	<u>196,477</u>	<u>168,406</u>
<b>Total</b>		<u>427,529</u>	<u>48,503</u>	<u>476,032</u>	<u>410,075</u>
Net (loss)/gain on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>51,044</b>	<b>(29,709)</b>	<b>21,335</b>	<b>(12,267)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>447,178</u>	<u>185,705</u>	<u>632,883</u>	<u>645,150</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>498,222</b></u>	<u><b>155,996</b></u>	<u><b>654,218</b></u>	<u><b>632,883</b></u>

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

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.


The notes form part of these financial statements

**THE VINE MAIDSTONE**

**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 Loudon  
Trustee

  
A P Musgrave  
Trustee

The notes form part of these financial statements

## **THE VINE MAIDSTONE**

### **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

## **THE VINE MAIDSTONE**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2025**

#### **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.

## THE VINE MAIDSTONE

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2025

#### 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	<u>2,689</u>	<u>3,256</u>
	<u>2,689</u>	<u>3,256</u>

# THE VINE MAIDSTONE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2025

### 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	<u>2,212</u>	<u>3,069</u>
	<b><u>476,032</u></b>	<b><u>410,075</u></b>

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	<u>12,400</u>	<u>12,400</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 £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.



**THE VINE MAIDSTONE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**7. STAFF COSTS**

	2025	2024
	£	£
Gross wages and salaries	185,476	172,252
Employer's NI	9,805	9,129
Employer's pension contribution	<u>14,743</u>	<u>13,697</u>
	<u>210,024</u>	<u>195,078</u>
	2025	2024
The average monthly number of employees during the year was as follows	<u>8</u>	<u>8</u>

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

**8. 2024 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	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
<b>Charitable activities</b>			
Receipts from activities	18,461	-	18,461
Events	12,923	-	12,923
Other income	35,217	-	35,217
Investment income	<u>2,870</u>	<u>386</u>	<u>3,256</u>
<b>Total</b>	362,976	34,832	397,808
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Ministry	194,143	-	194,143
Mission	37,681	9,845	47,526
Support costs	<u>162,337</u>	<u>6,069</u>	<u>168,406</u>
<b>Total</b>	394,161	15,914	410,075
Net gains/(losses) on investments	-	-	-
<b>NET INCOME/(EXPENDITURE)</b>	(31,185)	18,918	(12,267)

**THE VINE MAIDSTONE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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

**RECONCILIATION OF FUNDS**

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

**9. TANGIBLE FIXED ASSETS**

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

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

	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	3,198	3,339
Prepayments and accrued income	<u>-</u>	<u>5,786</u>
	<u>3,198</u>	<u>9,125</u>

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

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

**THE VINE MAIDSTONE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**12. MOVEMENT IN FUNDS**

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

**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 as 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 £
<b>Unrestricted funds</b>				
General funds	478,573	(427,529)	-	51,044
<b>Restricted funds</b>				
Restricted income fund	18,794	(45,503)	-	(26,709)
Restricted asset funds	<u>-</u>	<u>(3,000)</u>		<u>(3,000)</u>
	<u>18,794</u>	<u>(48,503)</u>		<u>(29,709)</u>
<b>TOTAL FUNDS</b>	<u>497,367</u>	<u>(476,032)</u>		<u>21,335</u>

**THE VINE MAIDSTONE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**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 £
<b>Unrestricted funds</b>				
General funds	478,363	(31,185)	-	447,178
<b>Restricted funds</b>				
Restricted income fund	47,287	21,918	-	69,205
Restricted asset funds	<u>119,500</u>	<u>(3,000)</u>	<u>-</u>	<u>116,500</u>
	<u>166,787</u>	<u>(18,918)</u>	<u>-</u>	<u>185,705</u>
<b>TOTAL FUNDS</b>	<u>645,150</u>	<u>(12,267)</u>	<u>-</u>	<u>632,883</u>

2024 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 funds	362,976	(394,161)	-	(31,185)
<b>Restricted funds</b>				
Restricted income fund	34,832	(12,914)	-	21,918
Restricted asset funds	<u>-</u>	<u>(3,000)</u>	<u>-</u>	<u>(3,000)</u>
	<u>34,832</u>	<u>(15,914)</u>	<u>-</u>	<u>18,918</u>
<b>TOTAL FUNDS</b>	<u>397,808</u>	<u>(410,075)</u>	<u>-</u>	<u>(12,267)</u>

**THE VINE MAIDSTONE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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	<u>12,739</u>	<u>9,441</u>
	409,097	327,951
<b>Investment income</b>		
Bank interest receivable	<u>2,689</u>	<u>3,256</u>
	2,689	3,256
<b>Charitable activities</b>		
Receipts from activities	20,765	18,461
Events	15,831	12,923
Other income	<u>48,985</u>	<u>35,217</u>
	85,581	66,601
<b>Total incoming resources</b>	497,367	397,808
<b>EXPENDITURE</b>		
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	<u>2,212</u>	<u>3,069</u>
<b>Total resources expended</b>	476,032	410,075
<b>Net income before gains and losses</b>	21,335	(12,267)
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	-	-
<b>Net income</b>	<u>21,335</u>	<u>(12,267)</u>

This page does not form part of the statutory financial statements