

THE VINE CHRISTIAN TRUST

England & Wales · Charity number 518863

Details

Other names	DEVONSHIRE ROAD CHRISTIAN FELLOWSHIP
Status	Registered
Legal form	Other
Registered	1987-06-26
Register	View on the Charity Commission register

Contact

Address	14 Devonshire Road Princes Park Liverpool L8 3TY
Phone	01517274353
Email	info@devyroad.com
Website	www.devyroad.com

Activities

Objects: (A) THE ADVANCEMENT OF THE CHRISTIAN FAITH BY PRESENTING, PROMOTING AND PROCLAIMING THE GOSPEL OF CHRIST; (B) THE ADVANCEMENT OF EDUCATION AND IN PARTICULAR THE PROVISION OF FINANCIAL AND OTHER ASSISTANCE TOWARDS THE MAINTENANCE AND DEVELOPMENT OF THE CHRISTIAN FELLOWSHIP SCHOOL; (C) THE RELIEF OF AGED SICK AND DISABLED PERSONS BY THE PROVISION OF SERVICES TO RELIEVE THE DISABILITIES OF OLD AGE AND SICKNESS.

Activities: THE ADVANCEMENT OF THE CHRISTIAN FAITH CHIEFLY THROUGH EVANGELISM
CHURCH MEETINGS & MISSIONARY SUPPORT

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** ENGLAND AND WALES AND ELSEWHERE THROUGHOUT THE WORLD
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£94,491	£95,614	-	-
2024-06-30	£102,924	£126,736	-	-
2023-06-30	£140,489	£123,869	-	-
2022-06-30	£88,417	£94,302	-	-
2021-06-30	£98,019	£84,116	-	-

Trustees

Name	Role	Appointed
Michael Sebastian Henry	Chair	2023-07-23
Alun Rodney Johnson		2017-11-13
CHRISTOPHER DODD		
JOHN MOFFAT		
MICHAEL FRANCIS RAE		2017-11-13
Pablo Renjifo Reina		2017-11-13

THE VINE CHRISTIAN TRUST

England & Wales - Charity number 518863

Accounts



DEVY ROAD

Christian Fellowship

The Vine Christian Trust

FINANCIAL STATEMENTS AND TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2025

THE VINE CHRISTIAN TRUST

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THE VINE CHRISTIAN TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 JUNE 2025

Trustees: Christopher Dodd
Michael Sebastian Henry (Acting Chair)
Alun Rodney Johnson
John Moffat
Raymond Naphine - resigned 7 June 2025
Michael Francis Rae
Pablo Renjifo Reina

Treasurer: Michael Francis Rae

Charity Number: 518863

Charity Address: 14 Devonshire Road
Princes Park
Liverpool
L8 3TY

Charity Website: <https://devyroad.com/>

Independent Examiners: Lifestyles Accountancy Limited
39 Kirklees Road
Southport
PR8 4RB

Bankers: Barclays Bank Plc
48-50 Lord Street
Liverpool
L2 1TD

Solicitors: Brabners
Horton House
Exchange Flags
Liverpool
L2 3YL

THE VINE CHRISTIAN TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The trustees submit their annual report and financial statements for the year ended 30 June 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) '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)' (as amended for accounting periods commencing from 1 January 2019) in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Charitable Trust which was registered on 26 June 1987. It is governed by its Deed of Trust dated 6 April 1986. The Charity is also a member of the Evangelical Alliance.

Recruitment and appointment of the trustees

The board seeks to achieve a balance of skills and experience amongst the trustees. In order to maintain this, the board reviews its skill and experience mix each year and seeks to recruit new trustees when necessary.

According to the Deed of Trust, trustees are to be appointed by the Elders of the church, unless there are less than two elders, in which case the statutory powers of appointment are to be applied. The last time new trustees were appointed the Chairman put forward suggestions, which were discussed by the Trustees and the Elders at a meeting. Having made a decision, the Trustees then invited those persons to become trustees.

In appointing trustees due consideration is given to ensuring that the trustees have, between them, the skills and experience necessary to manage the Charity effectively and in accordance with Charity law.

Trustee induction and training

The current board of trustees will provide any new trustee with an overview of the timetable of board meetings, copies of the recent minutes of meetings, the recent reports and accounts and explains their general and specific responsibilities.

Ongoing training is provided by the board of trustees as and when the need arises.

Elders

Elders of the Charity are those individuals who have been given responsibility to run the day to day operation of the Charity, in consultation with the trustees, but are not themselves trustees. The elders who served during the year up to the date of this report were:

Mark Lewis
John Moffat
Peter Moffat

THE VINE CHRISTIAN TRUST

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 30 JUNE 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Risk management

The trustees are aware of the major risks to which the Charity is exposed to and have plans in place to mitigate these as far as possible. A full risk review is planned by the trustees to ensure that all known risks continue to be mitigated as effectively as possible.

OBJECTIVES AND ACTIVITIES

Objects of the charity

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The overall purpose of the Charity is the advancement of the Christian faith chiefly through evangelism, church meetings and missionary support.

This is achieved through a number of means, including evangelism, pastoral care and counselling, promoting Christian doctrine, relieving persons in need, providing meetings, equipment and other means of support for these activities. The Charity exists to support the Church in spreading the Gospel of Jesus Christ by organising meetings, distributing Christian literature, films, etc. and to support people in times of their spiritual need. It also exists to perform charitable acts and services along with provision of public meetings. Leaflet, Bible distribution, outdoor meetings and involvement in the community, school activities, and retirement homes is carried out informally by groups in the church when opportunity arises.

ACHIEVEMENTS AND PERFORMANCE

Weekly worship meetings are held every Sunday morning and prayer meetings on Monday evening. These meetings are also available on Zoom for people who are not able to attend in person.

Other activities in the church include Community lunches, bible studies and pastoral care. The Joyful Kitchen Outreach at the church gate operates once a week during term times. Community lunches take place once a month and The Christian Fellowship School nearby, has access to the church kitchen for their Food Tech courses. Youth work includes a weekly meet up on Friday evenings and the group have weekends away at least one weekend a year. Outside of the church buildings, there are home group meetings weekly.

Once a month, an outreach is held at The Turner Home Men's Residential Care Home nearby. The church annually gathers at Quinta Christian Centre for The New Life Conference. Church business meetings are held as necessary to inform members of all activities and to discuss Church business. Trustees meetings are also held over the course of the year. Over the past year, there has been a focus on Safeguarding and even though we are confident we comply with Legal obligations, we are continually looking at ways to improve our commitment to all the church members.

THE VINE CHRISTIAN TRUST

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 30 JUNE 2025

FINANCIAL REVIEW

Financial review of the year

In the year to 30 June 2025 income of £94,491 was received (2024 - £102,924). Costs during the year totalled £95,614 (2024 - £126,736) which generated a deficit throughout the year of £1,123 (2024 - £23,812). The deficit in the prior year mostly arose due to the additional costs of repair work needed on the property throughout that year.

Principal funding sources

The major source of income for the charity has come from donations from individuals who are members of the church and the associated gift aid tax reclaims on those eligible donations.

Grant Making Policy

The Charity gives regular financial support to people who have been members of the church and have gone to work as missionaries abroad. Additional gifts are also sometimes given to these people to support a particular aspect of their work. One off gifts are also given to visiting speakers where the church feels it would like to financially support the work of the speaker. All the work supported by the charity involves promoting the Gospel of Jesus Christ.

Reserves policy

The Charity's policy on reserves is to generate and maintain a balance which is sufficient:

- to preserve the financial viability of the Charity in the event that unforeseen and/or unavoidable circumstance precipitate a short-term fall in its income;
- to enable the Charity, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis; and
- to cover the unexpected repairs necessary on the buildings from which the Charity operates which are very old.

For these purposes the Charity will endeavour to generate and maintain unrestricted free reserves which are at least equal to 6 months of its annual expenditure.

As at 30 June 2025, 6 months expenditure was calculated to be £47,807, whilst the amount held in free unrestricted reserves was £71,105. The trustees appreciate that this level is in excess of what is immediately needed but is deemed appropriate given the age of the property and the level of possible ongoing repair and maintenance needed. The trustees keep the balance held in reserves under review.

THE VINE CHRISTIAN TRUST

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 30 JUNE 2025

FINANCIAL REVIEW (continued)

Remuneration of Trustees

All trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity. Out-of-pocket expenses necessarily and reasonably incurred by trustees in promoting the purposes of the Charity are reimbursed at cost.

PLANS FOR FUTURE PERIODS

General plans

The Charity will continue its operations throughout the year, with a view to further its objectives. The Trust seeks to make provision for the future needs of the Church, both in respect of the maintenance of the buildings and the spiritual well being of the members of the Church.

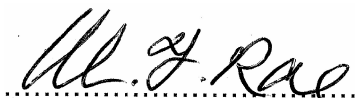
STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- a. select suitable accounting policies and apply them consistently;
- b. observe the methods and principals in the Charities SORP;
- c. make judgements and estimates that are reasonable and prudent;
- d. state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 1 October 2025 and signed on its behalf by:



Michael Francis Rae - Trustee

THE VINE CHRISTIAN TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE VINE CHRISTIAN TRUST FOR THE YEAR ENDED 30 JUNE 2025

We report on the financial statements of the charity for the year ended 30 June 2025, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 145 of the Charities Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- (iii) to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- a) which gives us reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Daniel Styles (Independent examiner)
for and on behalf of Lifestyles Accountancy Limited

Dated: 9 October 2025

THE VINE CHRISTIAN TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME					
Income from generated funds:					
Voluntary income:					
Donations and gifts	2	58,623	21,915	80,538	79,499
Miscellaneous	2	-	-	-	500
Investment income	3	13,953	-	13,953	22,925
TOTAL INCOME		<u>72,576</u>	<u>21,915</u>	<u>94,491</u>	<u>102,924</u>
EXPENDITURE					
Charitable activities	4	74,862	20,652	95,514	126,473
Governance	5	100	-	100	263
TOTAL EXPENDITURE		<u>74,962</u>	<u>20,652</u>	<u>95,614</u>	<u>126,736</u>
NET (EXPENDITURE) / INCOME FOR THE YEAR		<u>(2,386)</u>	<u>1,263</u>	<u>(1,123)</u>	<u>(23,812)</u>
Fund balances at 1 July 2024		253,581	325	253,906	277,718
Fund balances at 30 June 2025		<u>251,195</u>	<u>1,588</u>	<u>252,783</u>	<u>253,906</u>

The notes on pages 9 - 14 form part of these financial statements.

THE VINE CHRISTIAN TRUST

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	Total funds 2025 £	Total funds 2024 £
FIXED ASSETS			
Tangible assets	7	180,090	183,419
		<u>180,090</u>	<u>183,419</u>
CURRENT ASSETS			
Debtors and prepayments	8	13,130	11,781
Cash at bank and in hand		59,889	59,032
		<u>73,019</u>	<u>70,813</u>
CURRENT LIABILITIES			
Creditors and accruals	9	326	326
		<u>326</u>	<u>326</u>
NET CURRENT ASSETS		<u>72,693</u>	<u>70,487</u>
TOTAL NET ASSETS		<u><u>252,783</u></u>	<u><u>253,906</u></u>
FUNDS			
Restricted funds	10 & 11	1,588	325
Unrestricted funds		251,195	253,581
TOTAL FUNDS		<u><u>252,783</u></u>	<u><u>253,906</u></u>

Approved and signed on behalf of the board on 1 October 2025 by:



Michael Francis Rae - Trustee

The notes on pages 9 - 14 form part of these financial statements.

THE VINE CHRISTIAN TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 ACCOUNTING POLICIES

a Basis of preparation

The financial statements have been prepared in accordance with "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

b Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which have been set aside by the trustees for particular expected future expenditure in furtherance of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost 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 where relevant.

c Income

All income is included in the SOFA when the charity is legally entitled to the income and can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. No amounts are included in the financial statements for services donated by volunteers.

d Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

THE VINE CHRISTIAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

1 ACCOUNTING POLICIES (continued)

e Fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost including and incidental expenses of acquisition.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	0% reducing balance
Equipment	20% reducing balance
Fixtures and fittings	15% reducing balance
Motor vehicles	25% reducing balance
Worship books	10% straight line

2 VOLUNTARY INCOME

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations and gifts:				
Donations received	46,416	21,915	68,331	67,689
Gift aid tax recoverable	12,207	-	12,207	11,810
Miscellaneous income:				
Energy rebate	-	-	-	500
	58,623	21,915	80,538	79,999

3 INVESTMENT INCOME

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Rental income	13,216	-	13,216	22,158
Bank interest received	737	-	737	767
	13,953	-	13,953	22,925

THE VINE CHRISTIAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

4 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Mission costs:				
Grants and donations given	12,579	20,652	33,231	48,498
Visiting speakers	1,900	-	1,900	750
Youth work	40	-	40	95
Sunday school / creche	117	-	117	61
Outreach	484	-	484	435
	<u>15,120</u>	<u>20,652</u>	<u>35,772</u>	<u>49,839</u>
Property costs:				
Repairs and maintenance	13,381	-	13,381	38,195
Insurance	5,013	-	5,013	4,544
Council tax and water rates	11,469	-	11,469	10,006
Electricity and gas	13,692	-	13,692	10,381
	<u>43,555</u>	<u>-</u>	<u>43,555</u>	<u>63,126</u>
Support and administration costs:				
Telephone and internet	1,578	-	1,578	1,857
Vehicle and travel expenses	3,992	-	3,992	2,193
Computer costs	4,358	-	4,358	2,232
Bank charges	308	-	308	250
DBS check fees	159	-	159	599
Depreciation	3,329	-	3,329	4,035
Sundry expenses	2,463	-	2,463	2,342
	<u>16,187</u>	<u>-</u>	<u>16,187</u>	<u>13,508</u>
	<u>74,862</u>	<u>20,652</u>	<u>95,514</u>	<u>126,473</u>

THE VINE CHRISTIAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

5 GOVERNANCE COSTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Independent examination	100	-	100	100
Legal and professional fees	-	-	-	163
	100	-	100	263

6 EMPLOYEES AND TRUSTEES REMUNERATION

No trustee received any remuneration throughout the year neither were there any employed staff.

7 TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Furniture & Equipment £	Motor Vehicle £	Total £
Cost or valuation				
At 1 July 2024 & 30 June 2025	163,791	97,246	2,000	263,037
Depreciation				
At 1 July 2024	-	78,251	1,367	79,618
Charge for year	-	3,171	158	3,329
At 30 June 2025	-	81,422	1,525	82,947
Net book value				
At 30 June 2025	163,791	15,824	475	180,090
At 1 July 2024	163,791	18,995	633	183,419

8 DEBTORS AND PREPAYMENTS

	2025 £	2024 £
Income tax recoverable	12,207	10,869
Prepayments	923	912
	13,130	11,781

THE VINE CHRISTIAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

9 CREDITORS AND ACCRUALS

	2025 £	2024 £
Trade creditors	226	226
Accruals	100	100
	<u>326</u>	<u>326</u>

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fixed assets	180,090	-	180,090	183,419
Current assets	71,431	1,588	73,019	70,813
Current liabilities	(326)	-	(326)	(326)
	<u>251,195</u>	<u>1,588</u>	<u>252,783</u>	<u>253,906</u>

THE VINE CHRISTIAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

11 RESTRICTED FUNDS

	Balance at 1 Jul 24 £	Income £	Expenditure £	Balance at 30 Jun 25 £
Missionary Support	325	21,915	(20,652)	1,588
	<u>325</u>	<u>21,915</u>	<u>(20,652)</u>	<u>1,588</u>

The restricted funds received as shown above represent donations made from church members for specific missionaries and organisations to which the charity passes to the intended recipient on a monthly basis.

12 RELATED PARTY TRANSACTIONS

Throughout the year there were no known disclosable related party transactions (2024 - none).

THE VINE CHRISTIAN TRUST

England & Wales - Charity number 518863

Accounts



DEVY ROAD

Christian Fellowship

The Vine Christian Trust

FINANCIAL STATEMENTS AND TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2024

The Vine Christian Trust

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The Vine Christian Trust

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 JUNE 2024

Trustees: Christopher Dodd
Michael Sebastian Henry - appointed 23 July 2023
Alun Rodney Johnson
John Moffat
Raymond Napthine
Michael Francis Rae
Pablo Renjifo Reina (Acting Chair)

Treasurer: Michael Francis Rae

Secretary: Raymond Napthine

Charity Number: 518863

Charity Address: 14 Devonshire Road
Princes Park
Liverpool
L8 3TY

Charity Website: <https://devyroad.com/>

Independent Examiners: Lifestyles Accountancy Limited
39 Kirklees Road
Southport
PR8 4RB

Bankers: Barclays Bank Plc
48-50 Lord Street
Liverpool
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Solicitors: Brabners
Horton House
Exchange Flags
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The Vine Christian Trust

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2024

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Governing document

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According to the Deed of Trust, trustees are to be appointed by the Elders of the church, unless there are less than two elders, in which case the statutory powers of appointment are to be applied. The last time new trustees were appointed the Chairman put forward suggestions, which were discussed by the Trustees and the Elders at a meeting. Having made a decision, the Trustees then invited those persons to become trustees.

In appointing trustees due consideration is given to ensuring that the trustees have, between them, the skills and experience necessary to manage the Charity effectively and in accordance with Charity law.

Trustee induction and training

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Elders

Elders of the Charity are those individuals who have been given responsibility to run the day to day operation of the Charity, in consultation with the trustees, but are not themselves trustees. The elders who served during the year up to the date of this report were:

Mark Lewis
John Moffat
Peter Moffat
Bill Tonge

The Vine Christian Trust

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 30 JUNE 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Risk management

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OBJECTIVES AND ACTIVITIES

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The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The overall purpose of the Charity is the advancement of the Christian faith chiefly through evangelism, church meetings and missionary support.

This is achieved through a number of means, including evangelism, pastoral care and counselling, promoting Christian doctrine, relieving persons in need, providing meetings, equipment and other means of support for these activities. The Charity exists to support the Church in spreading the Gospel of Jesus Christ by organising meetings, distributing Christian literature, films, etc. and to support people in times of their spiritual need. It also exists to perform charitable acts and services along with provision of public meetings. Leaflet, Bible distribution, outdoor meetings and involvement in the community, school activities, and retirement homes is carried out informally by groups in the church when opportunity arises.

ACHIEVEMENTS AND PERFORMANCE

Sunday morning and Monday evening meetings have returned to the meeting room but a zoom link has been maintained for the benefit of those unable to attend in person. The New Life Conference at Quinta was held in August 2023.

Other Activities within the church include; Youth weekend July 2024, Community lunches 1st Tuesday of every month, CFS uses building for food tech courses, House groups continue to operate each week, Youth work continues each Friday eve during term time. Joyful kitchen outreach happens every monday during term times.

Church business meetings were held as necessary to inform members of all activities and to discuss Church business. Trustees meetings were also held as necessary or communication made by email between Trustees. Some of these meetings have been via Zoom.

The Vine Christian Trust

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 30 JUNE 2024

FINANCIAL REVIEW

Financial review of the year

In the year to 30 June 2024 income of £102,924 was received (2023 - £140,489). Costs during the year totalled £126,736 (2023 - £123,869) which generated a deficit throughout the year of £23,812 (2023 - £16,620 surplus). This deficit has mostly arisen due to the additional costs of repair work needed on the property throughout the year.

Principal funding sources

The major source of income for the charity has come from donations from individuals who are members of the church and the associated gift aid tax reclaims on those eligible donations.

Grant Making Policy

The Charity gives regular financial support to people who have been members of the church and have gone to work as missionaries abroad. Additional gifts are also sometimes given to these people to support a particular aspect of their work. One off gifts are also given to visiting speakers where the church feels it would like to financially support the work of the speaker. All the work supported by the charity involves promoting the Gospel of Jesus Christ.

Reserves policy

The Charity's policy on reserves is to generate and maintain a balance which is sufficient:

- to preserve the financial viability of the Charity in the event that unforeseen and/or unavoidable circumstance precipitate a short-term fall in its income; and
- to enable the Charity, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.
- to cover the unexpected repairs necessary on the buildings from which the Charity operates which are very old.

For these purposes the Charity will endeavour to generate and maintain unrestricted free reserves which are at least equal to 6 months of its annual expenditure.

As at 30 June 2024, 6 months expenditure was calculated to be £63,368, whilst the amount held in free unrestricted reserves was £70,162. The trustees appreciate that this level is in excess of what is immediately needed but is deemed appropriate given the age of the property and the level of possible ongoing repair and maintenance needed. The trustees keep the balance held in reserves under review.

The Vine Christian Trust

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 30 JUNE 2024

FINANCIAL REVIEW (continued)

Remuneration of Trustees

All trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity. Out-of-pocket expenses necessarily and reasonably incurred by trustees in promoting the purposes of the Charity are reimbursed at cost.

PLANS FOR FUTURE PERIODS

General plans

The Charity will continue its operations throughout the year, with a view to further its objectives. The Trust seeks to make provision for the future needs of the Church, both in respect of the maintenance of the buildings and the spiritual well being of the members of the Church.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- a. select suitable accounting policies and apply them consistently;
- b. observe the methods and principals in the Charities SORP;
- c. make judgements and estimates that are reasonable and prudent;
- d. state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 23 July 2024 and signed on its behalf by:



Michael Francis Rae - Trustee

The Vine Christian Trust

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE VINE CHRISTIAN TRUST FOR THE YEAR ENDED 30 JUNE 2024

We report on the financial statements of the charity for the year ended 30 June 2024, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 145 of the Charities Act,
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- (iii) to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- a) which gives us reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Daniel Styles (Independent examiner)
for and on behalf of Lifestyles Accountancy Limited

Dated: 1 October 2024

The Vine Christian Trust

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME					
Incoming resources from generated funds:					
Voluntary income:					
Donations and gifts	2	54,374	25,125	79,499	110,687
Legacies	2	-	-	-	12,406
Miscellaneous	2	500	-	500	150
Investment income	3	22,925	-	22,925	17,246
TOTAL INCOME		<u>77,799</u>	<u>25,125</u>	<u>102,924</u>	<u>140,489</u>
EXPENDITURE					
Charitable activities	4	100,518	25,955	126,473	122,939
Governance	5	263	-	263	930
TOTAL EXPENDITURE		<u>100,781</u>	<u>25,955</u>	<u>126,736</u>	<u>123,869</u>
NET (EXPENDITURE) / INCOME FOR THE YEAR		<u>(22,982)</u>	<u>(830)</u>	<u>(23,812)</u>	<u>16,620</u>
Fund balances at 1 July 2023		276,563	1,155	277,718	261,098
Fund balances at 30 June 2024		<u><u>253,581</u></u>	<u><u>325</u></u>	<u><u>253,906</u></u>	<u><u>277,718</u></u>

The notes on pages 9 - 14 form part of these financial statements.

The Vine Christian Trust

BALANCE SHEET

AS AT 30 JUNE 2024

	Notes	Total funds 2024 £	Total funds 2023 £
FIXED ASSETS			
Tangible assets	7	183,419	187,455
		<u>183,419</u>	<u>187,455</u>
CURRENT ASSETS			
Debtors and prepayments	8	11,781	16,668
Cash at bank and in hand		59,032	74,128
		<u>70,813</u>	<u>90,796</u>
CURRENT LIABILITIES			
Creditors and accruals	9	326	533
		<u>326</u>	<u>533</u>
NET CURRENT ASSETS		<u>70,487</u>	<u>90,263</u>
TOTAL NET ASSETS		<u><u>253,906</u></u>	<u><u>277,718</u></u>
FUNDS			
Restricted funds		325	1,155
Unrestricted funds	10 & 11	253,581	276,563
TOTAL FUNDS		<u><u>253,906</u></u>	<u><u>277,718</u></u>

Approved and signed on behalf of the board on 23 July 2024 by:



Michael Francis Rae - Trustee

The notes on pages 9 - 14 form part of these financial statements.

The Vine Christian Trust

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1 ACCOUNTING POLICIES

a Basis of preparation

The financial statements have been prepared in accordance with “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)” (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

b Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which have been set aside by the trustees for particular expected future expenditure in furtherance of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost 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 where relevant.

c Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. No amounts are included in the financial statements for services donated by volunteers.

d Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

The Vine Christian Trust

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2024

1 ACCOUNTING POLICIES (continued)

e Fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost including and incidental expenses of acquisition.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	0% reducing balance
Equipment	20% reducing balance
Fixtures and fittings	15% reducing balance
Motor vehicles	25% reducing balance
Worship books	10% straight line

2 VOLUNTARY INCOME

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations and gifts:				
Donations received	42,564	25,125	67,689	95,452
Gift aid tax recoverable	11,810	-	11,810	15,235
Legacies:				
Legacies received	-	-	-	12,406
Miscellaneous income:				
Energy rebate	500	-	500	150
	54,874	25,125	79,999	123,243

3 INVESTMENT INCOME

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Rental income	22,158	-	22,158	17,036
Bank interest received	767	-	767	210
	22,925	-	22,925	17,246

The Vine Christian Trust

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2024

4 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Mission costs:				
Grants and donations given	22,543	25,955	48,498	67,352
Visiting speakers	750	-	750	850
Youth work	95	-	95	355
Sunday school / creche	61	-	61	10
Outreach	435	-	435	66
	<u>23,884</u>	<u>25,955</u>	<u>49,839</u>	<u>68,633</u>
Property costs:				
Repairs and maintenance	38,195	-	38,195	7,949
Insurance	4,544	-	4,544	3,969
Council tax and water rates	10,006	-	10,006	10,444
Electricity and gas	10,381	-	10,381	16,951
	<u>63,126</u>	<u>-</u>	<u>63,126</u>	<u>39,313</u>
Support and administration costs:				
Telephone and internet	1,857	-	1,857	1,576
Vehicle and travel expenses	2,193	-	2,193	2,691
Computer costs	2,232	-	2,232	3,819
Bank charges	250	-	250	342
DBS check fees	599	-	599	255
Depreciation	4,035	-	4,035	4,898
Sundry expenses	2,342	-	2,342	1,412
	<u>13,508</u>	<u>-</u>	<u>13,508</u>	<u>14,993</u>
	<u>100,518</u>	<u>25,955</u>	<u>126,473</u>	<u>122,939</u>

The Vine Christian Trust

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2024

5 GOVERNANCE COSTS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Independent examination	100	-	100	100
Legal and professional fees	163	-	163	830
	<u>263</u>	<u>-</u>	<u>263</u>	<u>930</u>

6 TRUSTEES REMUNERATION

No trustee received any remuneration throughout the year.

7 TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Furniture & Equipment £	Motor Vehicle £	Total £
Cost or valuation				
At 1 July 2023 & 30 June 2024	163,791	97,246	2,000	263,037
Depreciation				
At 1 July 2023	-	74,426	1,156	75,582
Charge for year	-	3,825	211	4,036
At 30 June 2024	<u>-</u>	<u>78,251</u>	<u>1,367</u>	<u>79,618</u>
Net book value				
At 30 June 2024	<u>163,791</u>	<u>18,995</u>	<u>633</u>	<u>183,419</u>
At 1 July 2023	<u>163,791</u>	<u>22,820</u>	<u>844</u>	<u>187,455</u>

8 DEBTORS AND PREPAYMENTS

	2024 £	2023 £
Income tax recoverable	10,869	15,235
Prepayments	912	1,433
	<u>11,781</u>	<u>16,668</u>

The Vine Christian Trust

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2024

9 CREDITORS AND ACCRUALS

	2024 £	2023 £
Trade creditors	226	342
Accruals	100	191
	<u>326</u>	<u>533</u>

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fixed assets	183,419	-	183,419	187,455
Current assets	70,813	325	71,138	90,796
Current liabilities	(326)	-	(326)	(533)
	<u>253,906</u>	<u>325</u>	<u>254,231</u>	<u>277,718</u>

The Vine Christian Trust

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2024

11 RESTRICTED FUNDS

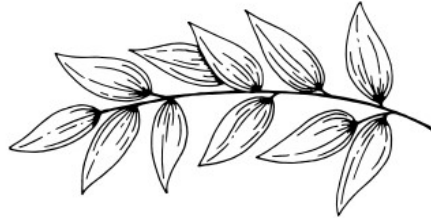
	Balance at 1 Jul 23 £	Incoming Resources £	Resources Expended £	Balance at 30 Jun 24 £
Missionary Support	1,155	25,125	(25,955)	325
	<u>1,155</u>	<u>25,125</u>	<u>(25,955)</u>	<u>325</u>

The restricted funds received as shown above represent donations made from church members for specific missionaries and organisations to which the charity passes to the intended recipient on a monthly basis.

THE VINE CHRISTIAN TRUST

England & Wales - Charity number 518863

Accounts



DEVY ROAD

Christian Fellowship

The Vine Christian Trust

FINANCIAL STATEMENTS AND TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2023

The Vine Christian Trust

INDEX TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

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Statement of financial activities	7
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The Vine Christian Trust

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 JUNE 2023

Trustees: Christopher Dodd
Alun Rodney Johnson
John Moffat
Raymond Napthine (Chair to 1 July 2022)
Michael Francis Rae (Acting Chair from 1 July 2022)
Pablo Renjifo Reina

Treasurer: Michael Francis Rae

Secretary: Raymond Napthine

Charity Number: 518863

Charity Address: 14 Devonshire Road
Princes Park
Liverpool
L8 3TY

Charity Website: <https://devyroad.com/>

Independent Examiners: Lifestyles Accountancy Limited
39 Kirklees Road
Southport
PR8 4RB

Bankers: Barclays Bank Plc
48-50 Lord Street
Liverpool
L2 1TD

Solicitors: Brabners
Horton House
Exchange Flags
Liverpool
L2 3YL

The Vine Christian Trust

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2023

The trustees submit their annual report and financial statements for the year ended 30 June 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) '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)' (as amended for accounting periods commencing from 1 January 2019) in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Charitable Trust which was registered on 26 June 1987. It is governed by its Deed of Trust dated 6 April 1986. The Charity is also a member of the Evangelical Alliance.

Recruitment and appointment of the trustees

The board seeks to achieve a balance of skills and experience amongst the trustees. In order to maintain this, the board reviews its skill and experience mix each year and seeks to recruit new trustees when necessary.

According to the Deed of Trust, trustees are to be appointed by the Elders of the church, unless there are less than two elders, in which case the statutory powers of appointment are to be applied. The last time new trustees were appointed the Chairman put forward suggestions, which were discussed by the Trustees and the Elders at a meeting. Having made a decision, the Trustees then invited those persons to become trustees.

In appointing trustees due consideration is given to ensuring that the trustees have, between them, the skills and experience necessary to manage the Charity effectively and in accordance with Charity law.

Trustee induction and training

The current board of trustees will provide any new trustee with an overview of the timetable of board meetings, copies of the recent minutes of meetings, the recent reports and accounts and explains their general and specific responsibilities.

Ongoing training is provided by the board of trustees as and when the need arises.

Elders

Elders of the Charity are those individuals who have been given responsibility to run the day to day operation of the Charity, in consultation with the trustees, but are not themselves trustees. The elders who served during the year up to the date of this report were:

Mark Lewis
John Moffat
Peter Moffat
Bill Tonge

The Vine Christian Trust

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 30 JUNE 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Risk management

The trustees are aware of the major risks to which the Charity is exposed to and have plans in place to mitigate these as far as possible. A full risk review is planned by the trustees to ensure that all known risks continue to be mitigated as effectively as possible.

OBJECTIVES AND ACTIVITIES

Objects of the charity

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The overall purpose of the Charity is the advancement of the Christian faith chiefly through evangelism, church meetings and missionary support.

This is achieved through a number of means, including evangelism, pastoral care and counselling, promoting Christian doctrine, relieving persons in need, providing meetings, equipment and other means of support for these activities. The Charity exists to support the Church in spreading the Gospel of Jesus Christ by organising meetings, distributing Christian literature, films, etc. and to support people in times of their spiritual need. It also exists to perform charitable acts and services along with provision of public meetings. Leaflet, Bible distribution, outdoor meetings and involvement in the community, school activities, and retirement homes is carried out informally by groups in the church when opportunity arises.

ACHIEVEMENTS AND PERFORMANCE

Because of the Covid 19 Pandemic, some meetings and conferences have continued via Zoom but Sunday morning meetings have resumed in person. The Cloverley Hall Conference resumed in April 2022 and the Summer Conference at Quinta in August 2021.

Church business meetings were held as necessary to inform members of all activities and to discuss Church business. Trustees meetings were also held as necessary or communication made by email between Trustees. Some of these meetings have been via Zoom.

The Vine Christian Trust

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 30 JUNE 2023

FINANCIAL REVIEW

Financial review of the year

In the year to 30 June 2023 income of £140,489 was received (2022 - £88,417). Costs during the year totalled £123,869 (2022 - £94,302) which generated a surplus throughout the year of £16,620 (2022 - £5,885 deficit).

Principal funding sources

The major source of income for the charity has come from donations from individuals who are members of the church and the associated gift aid tax reclaims on those eligible donations.

Grant Making Policy

The Charity gives regular financial support to people who have been members of the church and have gone to work as missionaries abroad. Additional gifts are also sometimes given to these people to support a particular aspect of their work. One off gifts are also given to visiting speakers where the church feels it would like to financially support the work of the speaker. All the work supported by the charity involves promoting the Gospel of Jesus Christ.

Reserves policy

The Charity's policy on reserves is to generate and maintain a balance which is sufficient:

- to preserve the financial viability of the Charity in the event that unforeseen and/or unavoidable circumstance precipitate a short-term fall in its income; and
- to enable the Charity, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.
- to cover the unexpected repairs necessary on the buildings from which the Charity operates which are very old.

For these purposes the Charity will endeavour to generate and maintain unrestricted free reserves which are at least equal to 6 months of its annual expenditure.

As at 30 June 2023, 6 months expenditure was calculated to be £61,935, whilst the amount held in free unrestricted reserves was £89,108. The trustees appreciate that this level is in excess of what is immediately needed but is deemed appropriate given the age of the property and the level of possible ongoing repair and maintenance needed. The trustees keep the balance held in reserves under review.

The Vine Christian Trust

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 30 JUNE 2023

FINANCIAL REVIEW (continued)

Remuneration of Trustees

All trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity. Out-of-pocket expenses necessarily and reasonably incurred by trustees in promoting the purposes of the Charity are reimbursed at cost.

PLANS FOR FUTURE PERIODS

General plans

The Charity will continue its operations throughout the year, with a view to further its objectives. The Trust seeks to make provision for the future needs of the Church, both in respect of the maintenance of the buildings and the spiritual well being of the members of the Church.


STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- a. select suitable accounting policies and apply them consistently;
- b. observe the methods and principals in the Charities SORP;
- c. make judgements and estimates that are reasonable and prudent;
- d. state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 20 October 2023 and signed on its behalf by:



Michael Francis Rae - Acting Chair of Trustees

The Vine Christian Trust

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE VINE CHRISTIAN TRUST FOR THE YEAR ENDED 30 JUNE 2023

We report on the financial statements of the charity for the year ended 30 June 2023, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 145 of the Charities Act,
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- (iii) to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- a) which gives us reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Daniel Styles (Independent examiner)

for and on behalf of Lifestyles Accountancy Limited

Dated: 8 November 2023

The Vine Christian Trust

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income:					
Donations and gifts	2	62,910	47,777	110,687	74,626
Legacies	2	12,406	-	12,406	-
Miscellaneous	2	150	-	150	-
Investment income	3	17,246	-	17,246	13,791
TOTAL INCOMING RESOURCES		92,712	47,777	140,489	88,417
RESOURCES EXPENDED					
Charitable activities	4	75,012	47,927	122,939	93,562
Governance	5	930	-	930	740
TOTAL RESOURCES EXPENDED		75,942	47,927	123,869	94,302
NET INCOMING RESOURCES FOR THE YEAR		16,770	(150)	16,620	(5,885)
Fund balances at 1 July 2022		259,793	1,305	261,098	266,983
Fund balances at 30 June 2023		276,563	1,155	277,718	261,098

The notes on pages 9 - 14 form part of these financial statements.

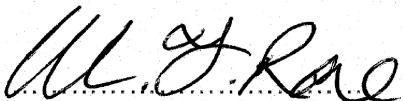
The Vine Christian Trust

BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	Total funds 2023 £	Total funds 2022 £
FIXED ASSETS			
Tangible assets	7	187,455	192,353
		<u>187,455</u>	<u>192,353</u>
CURRENT ASSETS			
Debtors and prepayments	8	16,668	15,634
Cash at bank and in hand		74,128	55,822
		<u>90,796</u>	<u>71,456</u>
CURRENT LIABILITIES			
Creditors and accruals	9	533	2,711
		<u>533</u>	<u>2,711</u>
NET CURRENT ASSETS		<u>90,263</u>	<u>68,745</u>
TOTAL NET ASSETS		<u><u>277,718</u></u>	<u><u>261,098</u></u>
FUNDS			
Restricted funds		1,155	1,305
Unrestricted funds	10 & 11	276,563	259,793
TOTAL FUNDS		<u><u>277,718</u></u>	<u><u>261,098</u></u>

Approved and signed on behalf of the board on 20 October 2023 by:



Michael Francis Rae - Acting Chair of Trustees

The notes on pages 9 - 14 form part of these financial statements.

The Vine Christian Trust

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 ACCOUNTING POLICIES

a Basis of preparation

The financial statements have been prepared in accordance with “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)” (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

b Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which have been set aside by the trustees for particular expected future expenditure in furtherance of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost 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 where relevant.

c Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. No amounts are included in the financial statements for services donated by volunteers.

d Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

The Vine Christian Trust

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2023

1 ACCOUNTING POLICIES (continued)

e Fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost including and incidental expenses of acquisition.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	0% reducing balance
Equipment	20% reducing balance
Fixtures and fittings	15% reducing balance
Motor vehicles	25% reducing balance
Worship books	10% straight line

2 VOLUNTARY INCOME

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations and gifts:				
Donations received	47,675	47,777	95,452	64,485
Gift aid tax recoverable	15,235	-	15,235	10,141
Legacies:				
Legacies received	12,406	-	12,406	-
Miscellaneous income:				
Energy rebate	150	-	150	-
	<u>75,466</u>	<u>47,777</u>	<u>123,243</u>	<u>74,626</u>

3 INVESTMENT INCOME

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Rental income	17,036	-	17,036	13,776
Bank interest received	210	-	210	15
	<u>17,246</u>	<u>-</u>	<u>17,246</u>	<u>13,791</u>

The Vine Christian Trust

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2023

4 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Mission costs:				
Grants and donations given	19,425	47,927	67,352	47,374
Visiting speakers	850	-	850	800
Youth work	355	-	355	547
Sunday school / creche	10	-	10	220
Outreach	66	-	66	56
	<u>20,706</u>	<u>47,927</u>	<u>68,633</u>	<u>48,997</u>
Property costs:				
Repairs and maintenance	7,949	-	7,949	7,291
Insurance	3,969	-	3,969	2,662
Council tax and water rates	10,444	-	10,444	9,968
Electricity and gas	16,951	-	16,951	11,596
	<u>39,313</u>	<u>-</u>	<u>39,313</u>	<u>31,517</u>
Support and administration costs:				
Telephone and internet	1,576	-	1,576	1,331
Vehicle and travel expenses	2,691	-	2,691	3,958
Computer costs	3,819	-	3,819	186
Bank charges	342	-	342	229
DBS check fees	255	-	255	248
Depreciation	4,898	-	4,898	5,954
Loss on disposal of fixed assets	-	-	-	116
Sundry expenses	1,412	-	1,412	1,026
	<u>14,993</u>	<u>-</u>	<u>14,993</u>	<u>13,048</u>
	<u>75,012</u>	<u>47,927</u>	<u>122,939</u>	<u>93,562</u>

The Vine Christian Trust

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2023

5 GOVERNANCE COSTS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Independent examination	100	-	100	740
Legal and professional fees	830	-	830	-
	930	-	930	740

6 TRUSTEES REMUNERATION

No trustee received any remuneration throughout the year.

7 TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Furniture & Equipment £	Motor Vehicle £	Total £
Cost or valuation				
At 1 July 2022 & 30 June 2023	163,791	97,246	2,000	263,037
Depreciation				
At 1 July 2022	-	69,809	875	70,684
Charge for year	-	4,617	281	4,898
At 30 June 2023	-	74,426	1,156	75,582
Net book value				
At 30 June 2023	163,791	22,820	844	187,455
At 1 July 2022	163,791	27,437	1,125	192,353

8 DEBTORS AND PREPAYMENTS

	2023 £	2022 £
Income tax recoverable	15,235	10,141
Prepayments	1,433	5,493
	16,668	15,634

The Vine Christian Trust

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2023

9 CREDITORS AND ACCRUALS

	2023 £	2022 £
Trade creditors	342	920
Accruals	191	1,791
	<u>533</u>	<u>2,711</u>

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Current assets	277,096	1,155	278,251	71,456
Current liabilities	(533)	-	(533)	(2,711)
	<u>276,563</u>	<u>1,155</u>	<u>277,718</u>	<u>68,745</u>

The Vine Christian Trust

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2023

11 RESTRICTED FUNDS

	Balance at 1 Jul 22 £	Incoming Resources £	Resources Expended £	Balance at 30 Jun 23 £
Missionary Support	1,305	47,777	(47,927)	1,155
	<u>1,305</u>	<u>47,777</u>	<u>(47,927)</u>	<u>1,155</u>

The restricted funds received as shown above represent donations made from church members for specific missionaries and organisations to which the charity passes to the intended recipient on a monthly basis.

THE VINE CHRISTIAN TRUST

England & Wales - Charity number 518863

Accounts

THE VINE CHRISTIAN TRUST

YEAR ENDED 30TH JUNE 2022

TRUSTEES REPORT

The Trust is constituted by Deed of Trust and is a registered charity, with number 518863. It originates in, and is mainly known as, The Devonshire Road Christian Fellowship with address 14 to 16 Devonshire Road, Liverpool; L8 3TY, which is where meetings are held and the offices are based.

Mr Raymond Napthine, Mr Chris Dodd, Mr John Moffat, Mr Michael Rae, Mr Rodney Johnson and Mr Pablo Renjifo-Reina continued as Trustees throughout the year ending 30 06 22 and to date. Mr Raymond Napthine has been acting as Chairman but this role will be assumed by Mr Michael Rae from 1 July 2022.

According to the Trust Deed, trustees are to be appointed by the Elders of the church, unless there are less than two elders, in which case the statutory powers of appointment are to be applied. The last time new trustees were appointed the Chairman put forward suggestions, which were discussed by the Trustees and the Elders at a meeting. Having made a decision, the Trustees then invited those persons to become trustees.

Other Officers & Advisors:

Mr Peter Moffat, Mr Bill Tonge, Mr Mark Lewis and Mr John Moffat continued as elders throughout the year. Mr Peter Moffat and his wife continued to reside at a flat owned by the Trust as did Mr M Lewis and his wife.

A number of people are involved in the running of the Trust in various capacities:

In addition to his Trustee duties, Mr Raymond Napthine also acts as Secretary and oversees the administrative work in the church office. Mr Michael Rae also assists in administrative duties and took on more responsibility on 1st July 2022.

Independent Examiner Mr. Ian Afflick FCA of 336a Wellington Road North, Heaton Chapel, Stockport, Cheshire SK4 5DA.

Solicitor Brabners Chaffe Street, Solicitors, 1 Dale Street, Liverpool, L2 2ET.

Bankers Barclays Bank, Lord Street, Liverpool.

Aims and Organisation

Mission Statement

The aim of the charity is the advancement of the Christian faith by presenting, promoting and proclaiming the Gospel of Christ. This is done through a number of means, including evangelism, pastoral care and counselling, promoting Christian doctrine, relieving persons in need, providing meetings, equipment and other means of support for these activities.

The Trust exists to support the Church in spreading the Gospel of Jesus Christ by organising meetings, distributing Christian literature, films, etc. and to support people in times of their spiritual need. It also exists to perform charitable acts and services along with provision of public meetings. Leaflet, Bible distribution, outdoor meetings and involvement in community, school activities, and retirement homes is carried out informally by groups in the church when opportunity arises.

Organisational structure

Major decisions are made by the Elders in consultation, where appropriate, with the Trustees. The day to day administrative decisions are made by the Secretary.

Mr & Mrs M Lewis and their 3 children live in the top flat of No 14 Devonshire Road and assist with the day to day running of the church.

The Trust is a member of the Evangelical Alliance and receives newsletters and other information from them.

Activities Report

Because of the Covid 19 Pandemic, some meetings and conferences have continued via Zoom but Sunday morning meetings have resumed in person. The Cloverley Hall Conference resumed in April 2022 and the Summer Conference at Quinta in August 2021.

THE VINE CHRISTIAN TRUST

YEAR ENDED 30TH JUNE 2022

TRUSTEES REPORT (Continued)

Church business meetings were held as necessary to inform members of all activities and to discuss Church business. Trustees meetings were also held as necessary or communication made by email between Trustees. Some of these meetings have been via Zoom.

Donations/Gifts were made to support the Church workers, one of whom was a trustee. Missionaries and overseas workers were similarly supported.

Reserves Policy

The buildings owned by the Trust are very old, and may require further major repairs over the next few years. As this is an on-going requirement, a property fund was set aside specifically for this purpose. We have since opened a reserve account to meet any ongoing work on the property.

Risk Management

The Trust has carried out a risk assessment survey and has drawn up policy documents. Every effort has been made to put the necessary safeguards in place.

Grant-making Policy

The Trust gives regular financial support to people who have been members of the church and have gone to work as missionaries abroad. Additional gifts are also sometimes given to these people to support a particular aspect of their work. One off gifts are also given to visiting speakers where the church feels it would like to financially support the work of the speaker. All the work supported by the trust involves promoting the Gospel of Christ.

Future Plans

The Trust seeks to make provision for the future needs of the Church, both in respect of the maintenance of the buildings and the spiritual well being of the members of the Church.

.....
Raymond Napthine, Secretary

5th October 2022

THE VINE CHRISTIAN TRUST

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH JUNE 2022

INCOME & EXPENDITURE	Notes	Year to 30 06 22		Year to 30 06 21	
		Unrestricted Funds	Restricted Funds	Total	Total
INCOMING RESOURCES		£	£	£	£
Offerings & Donations Received	1	52,244	22,382	74,626	80,562
Investment Income		13,791	-	13,791	17,455
<i>Trading Income</i>					
TOTAL INCOMING RESOURCES		<u>66,035</u>	<u>22,382</u>	<u>88,417</u>	<u>98,017</u>
Less: RESOURCES EXPENDED					
<i>Direct Charitable Expenditure</i>					
Missionary		11,760	13,206	24,966	29,524
Ministry		6,224	6,740	12,964	12,783
Poor Relief & Foreign Aid		6,300	4,589	10,889	2,501
Outreach, Donations & Projects		276	150	426	129
Worship & Meeting Expenses		5		5	136
Centre Expenses	1	32,331	-	32,331	32,185
		<u>56,896</u>	<u>24,685</u>	<u>81,581</u>	<u>76,986</u>
<i>Administration</i>	2	11,981	-	11,981	6,399
		<u>740</u>		<u>740</u>	<u>730</u>
TOTAL RESOURCES EXPENDED		<u>69,617</u>	<u>24,685</u>	<u>94,302</u>	<u>84,115</u>
NET (OUTGOING) / INCOMING RESOURCES For the Year		(3,582)	(2,303)	(5,885)	13,902
Inter Fund Transfer		650	(650)		
FUND BALANCES as at 1st July 2021		<u>263,560</u>	<u>3,423</u>	<u>266,983</u>	<u>253,081</u>
as at 30th June 2022		<u>260,628</u>	<u>470</u>	<u>261,098</u>	<u>266,983</u>

THE VINE CHRISTIAN TRUST

**BALANCE SHEET
AS AT 30TH JUNE 2022**

		30 06 22		30 06 21	
	Notes	£	£	£	£
FIXED ASSETS	3		192,353		182,988
Current Assets					
Debtors & Prepayments	4	15,634		15,668	
Cash at Bank		55,309		70,433	
Cash in Hand		513		828	
		71,456		86,929	
Less: Current Liabilities payable within one year					
Creditors & Accruals	5	(2,711)		(2,934)	
NET CURRENT ASSETS			68,745		83,995
NET ASSETS		£	261,098	£	266,983
Represented By:					
FUNDS (Per Income & Expenditure Account)					
<i>Unrestricted</i>			219,996		222,932
Designated: Property	8		40,632		40,628
			260,628		263,560
<i>Restricted</i>	7		470		3,423
	6	£	261,098	£	266,983

Note

Approved by Trustees February 2023

..... M Rae Trustee

THE VINE CHRISTIAN TRUST

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED
FINANCIAL STATEMENTS OF THE VINE CHRISTIAN TRUST**

I report on the financial statements of THE VINE CHRISTIAN TRUST for the Year ended 30th June 2022 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared the historical cost convention and the accounting policies set out therein.

Responsibilities and basis of report

As the Charity's you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of thaw Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act.

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

- (i) accounting records were not kept in respect of the Trusts as required by section 130 of the Act, or
- (ii) the accounts do not accord with those records; or
- (iii) the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view', which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in tis report in order to enable a proper understanding of the accounts to be reached.

Ian Afflick

Independent Examiner

336a Wellington Road North

Heaton Chapel

STOCKPORT

Cheshire SK4 5DA

2023

THE VINE CHRISTIAN TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2022

1. ACCOUNTING POLICIES

The Financial Statements are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency.

Restricted Funds have specified recipients or project definitions. All restricted gifts are separately recorded when received, though expenditure is not separately analysed: outstanding liabilities being noted at the year end.

Gifts in kind are only recorded and included if material, and then are included as income in the year given.

Rents and Grants are recorded as income only when received. Income Tax recoverable from Deeds of Covenant & Gift Aid donations is included when net donations are received, and where appropriate included as a debtor at the Balance Sheet date.

Only reimbursements of expenditure are netted off against such and not counted as income. In certain cases, a charge is indicated for events, but not enforced on full-time workers or their families or other hardship cases, causing a net expense. Unpaid services would more than outweigh any benefit provided to such members.

Monies received and paid for future events are carried forward to the date such events are to take place and shown in the Balance Sheet, unless such monies are understood to be non-refundable.

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Centre expenses (on 14-16 Devonshire Road, Liverpool) are not wholly directly charitable in nature; properties held are partly of an investment nature, since some rents are received and administrative functions are housed there. Accommodation provided for Christian workers and their families is considered to be an integral part of Direct Charitable activities of the Trust to the local community and the major use of the buildings.

Other residents are selected on the basis that they will contribute to the Charitable activities. No functional apportionment of centre expenses or Fixed assets has been attempted.

Assets are Capitalised, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust.

Properties do not need to be revalued, unless held as investments. No depreciation is provided on such, since this would be misleading.

Loans to Other Charities are included in Debtors in The Balance Sheet.

Current Assets are shown at the lower of cost and net realisable value.

Current Liabilities are shown at settlement value.

2. DEPRECIATION ON FIXED ASSETS

This is provided, other than on Properties and unless otherwise shown, on the reducing balance basis, based on expected useful lives, on the following rates:

Equipment	20 %
Furniture Fixtures and Fittings	15 %
Motor Vehicles	25 %
Worship Books	10% straight-line

THE VINE CHRISTIAN TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2022

3. FIXED ASSETS	Freehold Land and Buildings	Equipment	Furniture & Fittings	Worship Books	Motor Vehicle	Total
<i>COST</i>	£	£	£	£	£	£
Valuation as at 1st July 2021		39,663	42,043	1,005	-	82,711
Valuation as at 11th May 1992	150,000					150,000
Cost to 1st July 2021	13,791	-			2,000	15,791
Cost in the Year	-	3,184	12,251	-	-	15,435
	<u>163,791</u>	<u>42,847</u>	<u>54,294</u>	<u>1,005</u>	<u>2,000</u>	<u>263,937</u>
Less: Disposals in Year		(900)	-	-	-	(900)
At 30th June 2022	<u>163,791</u>	<u>41,947</u>	<u>54,294</u>	<u>1,005</u>	<u>2,000</u>	<u>263,037</u>
<i>DEPRECIATION</i>						
As at 1st July 2021		30,195	33,814	1,005	500	65,514
Charge for year		2,507	3,072	-	375	5,954
	-	<u>32,702</u>	<u>36,886</u>	<u>1,005</u>	<u>875</u>	<u>71,468</u>
Less: Disposals in Year		(784)	-	-	-	(784)
At 30th June 2022	-	<u>31,918</u>	<u>36,886</u>	<u>1,005</u>	<u>875</u>	<u>70,684</u>
NET BOOK VALUE At 30 06 22	<u>163,791</u>	<u>10,029</u>	<u>17,408</u>	<u>-</u>	<u>1,125</u>	<u>192,353</u>
NET BOOK VALUE At 30 06 21	<u>163,791</u>	<u>9,468</u>	<u>8,229</u>	<u>-</u>	<u>1,500</u>	<u>182,988</u>

The Freehold Properties were revalued on 7th December 2022 at £3,276,000.

4. DEBTORS	30 06 22	30 06 21
	£	£
Income Tax Recoverable	10,141	11,711
Prepayments	5,493	3,957
	<u>£ 15,634</u>	<u>£ 15,668</u>

5. CREDITORS payable within one year	30 06 22	30 06 21
	£	£
Trade Creditors	920	419
Accruals	1,791	2,514
	<u>£ 2,711</u>	<u>£ 2,933</u>

6. ANALYSIS OF NET ASSETS BY FUND	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	192,353		192,353
Current Assets	70,986	470	71,456
Current Liabilities	(2,711)		(2,711)
Fund Balance at 30th June 2022	<u>260,628</u>	<u>470</u>	<u>261,098</u>

THE VINE CHRISTIAN TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2022

7. TRUSTEES & CONNECTED PERSONS CONTRACTS & EXPENSES

There were no expenses reclaimed or other gifts to or contracts with Connected Persons during the period (Year to 30 06 21 - None). In the Year to 30 06 21 only, one Trustee and his family rented out a flat belonging to the trust under standard terms of letting. The father and father-in-law of one (Year to 30 06 21 -two) Trustees has for many years prior to the appointment of those Trustees acted as resident minister for which no rent is charged. In the Year to 30 06 21 only,one Trustee also received gifts of £11,610.

8. INDEPENDENT EXAMINER'S FEE

The Independent Examiner received £495 (Year to 30 06 21 - £ 485) for the preparation of the period's accounts and other financial services and £ 245 (Year to 30 06 21 - £ 245) for the Independent Examination of the same.

THE VINE CHRISTIAN TRUST

**YEAR ENDED 30TH JUNE 2022
OVERHEAD EXPENSES ANALYSIS**

	Year to 30 06 22	Year to 30 06 21
CENTRE EXPENSES	£	£
Rates & Water	9,968	11,537
Light & Heat	11,596	11,308
Telecommunications	1,331	1,969
Insurance	2,662	2,992
Housekeeping, Consumables & Cleaning	479	120
Property & Equipment Repairs	6,286	4,244
Renting Admin Costs	9	15
	<u>£ 32,331</u>	<u>£ 32,185</u>
ADMINISTRATION EXPENSES	£	£
Equipment Hire & Leasing	528	528
Conferences & Training	963	20
Printing, Postage, Stationery & Copying	49	221
Software & computer consumables	186	211
Vehicle & Travel Expenses	3,958	895
Bank & Credit Card Interest & Charges	229	200
Sundries	(2)	-
Subscriptions & Magazines	-	90
Depreciation on Equipment	2,507	2,368
Depreciation on Furniture & Fittings	3,072	1,452
Depreciation on Motor Vehicles	375	500
Depreciation Hymn Books	-	(86)
Net Loss on Disposal of Fixed Assets	116	-
	<u>£ 11,981</u>	<u>£ 6,399</u>

THE VINE CHRISTIAN TRUST

England & Wales - Charity number 518863

Accounts

THE VINE CHRISTIAN TRUST

YEAR ENDED 30TH JUNE 2021

TRUSTEES REPORT

The Trust is constituted by Deed of Trust and is a registered charity, with number 518863. It originates in, and is mainly known as, The Devonshire Road Christian Fellowship with address 14 to 16 Devonshire Road, Liverpool; L8 3TY, which is where meetings are held and the offices are based.

Mr Raymond Napthine, Mr Chris Dodd, Mr Mark Lewis, Mr John Moffat, Mr Michael Rae, Mr Rodney Johnson and Mr Pablo Renjifo-Reina continued as Trustees throughout the year ending 30 06 21 and to date. Mr Raymond Napthine acts as Chairman.

According to the Trust Deed, trustees are to be appointed by the Elders of the church, unless there are less than two elders, in which case the statutory powers of appointment are to be applied. The last time new trustees were appointed the Chairman put forward suggestions, which were discussed by the Trustees and the Elders at a meeting. Having made a decision, the Trustees then invited those persons to become trustees.

Other Officers & Advisors:

Mr Peter Moffat, Mr Bill Tonge, Mr Stephen Mbewe, Mr Mark Lewis and Mr John Moffat continued as elders throughout the year. Mr Peter Moffat and his wife continued to reside at a flat owned by the Trust as did Mr M Lewis and his wife.

A number of people are involved in the running of the Trust in various capacities:

In addition to his Trustee duties, Mr Raymond Napthine also acts as Secretary and oversees the administrative work in the church office on two mornings each week. Mr Michael Rae also assists in administrative duties.

duties.

Independent Examiner Mr. Ian Afflick FCA of 336a Wellington Road North, Heaton Chapel, Stockport, Cheshire SK4 5DA.

Solicitor Brabners Chaffe Street, Solicitors, 1 Dale Street, Liverpool, L2 2ET.

Bankers Barclays Bank, Lord Street, Liverpool.

Aims and Organisation

Mission Statement

The aim of the charity is the advancement of the Christian faith by presenting, promoting and proclaiming the Gospel of Christ. This is done through a number of means, including evangelism, pastoral care and counselling, promoting Christian doctrine, relieving persons in need, providing meetings, equipment and other means of support for these activities.

The Trust exists to support the Church in spreading the Gospel of Jesus Christ by organising meetings, distributing Christian literature, films, etc. and to support people in times of their spiritual need. It also exists to perform charitable acts and services along with provision of public meetings. Leaflet, Bible distribution, outdoor meetings and involvement in community, school activities, and retirement homes is carried out informally by groups in the church when opportunity arises.

Organisational structure

Major decisions are made by the Elders in consultation, where appropriate, with the Trustees. The day to day administrative decisions are made by the Secretary.

Mr & Mrs M Lewis and their 3 children live in the top flat of No 14 Devonshire Road and assist with the day to day running of the church.

The Trust is a member of the Evangelical Alliance and receives newsletters and other information from them.

Activities Report

Because of the Covid 19 Pandemic, all meetings and conferences have been via Zoom and it was not possible to hold the usual conferences at Cloverley Hall and Quinta in the year.

THE VINE CHRISTIAN TRUST

YEAR ENDED 30TH JUNE 2021

TRUSTEES REPORT (Continued)

All meetings have been held via Zoom. Church business meetings were held as necessary to inform members of all activities and to discuss Church business. Trustees meetings were also held as necessary or communication made by email between Trustees. All such meetings have been via Zoom.

Donations/Gifts were made to support the Church workers, one of whom was a trustee. Missionaries and overseas workers were similarly supported.

Reserves Policy

The buildings owned by the Trust are very old, and may require further major repairs over the next few years. As this is an on-going requirement, a property fund was set aside specifically for this purpose. We have a reserve account to meet any ongoing work on the property.

Risk Management

The Trust has carried out a risk assessment survey and has drawn up policy documents. Every effort has been made to put the necessary safeguards in place.

Grant-making Policy

The Trust gives regular financial support to people who have been members of the church and have gone to work as missionaries abroad. Additional gifts are also sometimes given to these people to support a particular aspect of their work. One off gifts are also given to visiting speakers where the church feels it would like to financially support the work of the speaker. All the work supported by the trust involves promoting the Gospel of Christ.

Future Plans

The Trust seeks to make provision for the future needs of the Church, both in respect of the maintenance of the buildings and the spiritual well being of the members of the Church.

.....
Raymond Napthine, Secretary

28th September 2021

THE VINE CHRISTIAN TRUST

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH JUNE 2021

INCOME & EXPENDITURE	Notes	Year to 30 06 21		Year to 30 06 20	
		Unrestricted Funds	Restricted Funds	Total	Total
INCOMING RESOURCES		£	£	£	£
Offerings & Donations Received	1	59,935	20,629	80,564	85,761
Investment Income		17,455	-	17,455	18,985
<i>Trading Income</i>					
Other Income		-	-	-	429
TOTAL INCOMING RESOURCES		<u>77,390</u>	<u>20,629</u>	<u>98,019</u>	<u>105,175</u>
Less: RESOURCES EXPENDED					
<i>Direct Charitable Expenditure</i>					
Missionary		16,318	13,206	29,524	20,413
Ministry		6,968	5,815	12,783	14,240
Poor Relief & Foreign Aid		507	1,995	2,502	5,766
Outreach, Donations & Projects		129	-	129	429
Worship & Meeting Expenses		136		136	343
Investment Property Expenses		-		-	78
Centre Expenses	1	32,185	-	32,185	37,201
		<u>55,971</u>	<u>21,016</u>	<u>76,987</u>	<u>78,470</u>
<i>Administration</i>	2	6,399	-	6,399	8,298
		<u>730</u>		<u>730</u>	<u>730</u>
TOTAL RESOURCES EXPENDED		<u>63,100</u>	<u>21,016</u>	<u>84,116</u>	<u>87,498</u>
NET INCOMING / (OUTGOING) RESOURCES For the Year		14,290	(387)	13,903	17,677
FUND BALANCES as at 1st July 2020		<u>249,270</u>	<u>3,810</u>	<u>253,080</u>	<u>235,403</u>
as at 30th June 2021		<u>263,560</u>	<u>3,423</u>	<u>266,983</u>	<u>253,080</u>

THE VINE CHRISTIAN TRUST

**BALANCE SHEET
AS AT 30TH JUNE 2021**

		30 06 21		30 06 20	
	Notes	£	£	£	£
FIXED ASSETS	3		182,988		183,439
Current Assets					
Debtors & Prepayments	4	15,668		20,243	
Cash at Bank		70,433		50,338	
Cash in Hand		828		1,171	
		86,929		71,752	
Less: Current Liabilities payable within one year					
Creditors & Accruals	5	(2,934)		(2,111)	
NET CURRENT ASSETS			83,995		69,641
NET ASSETS		£	266,983	£	253,080
Represented By:					
FUNDS (Per Income & Expenditure Account)					
<i>Unrestricted</i>			222,932		218,661
Designated: Property	8		40,628		30,609
			263,560		249,270
<i>Restricted</i>	7		3,423		3,810
	6	£	266,983	£	253,080

Note

Approved by Trustees 5th April 2022

..... M Rae Trustee

THE VINE CHRISTIAN TRUST

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED
FINANCIAL STATEMENTS OF THE VINE CHRISTIAN TRUST**

I report on the financial statements of THE VINE CHRISTIAN TRUST for the Year ended 30th June 2021 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared the historical cost convention and the accounting policies set out therein.

Responsibilities and basis of report

As the Charity's you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of thaw Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act.

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

- (i) accounting records were not kept in respect of the Trusts as required by section 130 of the Act, or
- (ii) the accounts do not accord with those records; or
- (iii) the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view', which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in tis report in order to enable a proper understanding of the accounts to be reached.

Ian Afflick FCA
Independent Examiner
Chartered Accountant
336a Wellington Road North
Heaton Chapel
STOCKPORT
Cheshire SK4 5DA
2018

THE VINE CHRISTIAN TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2021

1. ACCOUNTING POLICIES

The Financial Statements are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency.

Restricted Funds have specified recipients or project definitions. All restricted gifts are separately recorded when received, though expenditure is not separately analysed: outstanding liabilities being noted at the year end.

Gifts in kind are only recorded and included if material, and then are included as income in the year given.

Rents and Grants are recorded as income only when received. Income Tax recoverable from Deeds of Covenant & Gift Aid donations is included when net donations are received, and where appropriate included as a debtor at the Balance Sheet date.

Only reimbursements of expenditure are netted off against such and not counted as income. In certain cases, a charge is indicated for events, but not enforced on full-time workers or their families or other hardship cases, causing a net expense. Unpaid services would more than outweigh any benefit provided to such members.

Monies received and paid for future events are carried forward to the date such events are to take place and shown in the Balance Sheet, unless such monies are understood to be non-refundable.

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Centre expenses (on 14-16 Devonshire Road, Liverpool) are not wholly directly charitable in nature; properties held are partly of an investment nature, since some rents are received and administrative functions are housed there. Accommodation provided for Christian workers and their families is considered to be an integral part of Direct Charitable activities of the Trust to the local community and the major use of the buildings.

Other residents are selected on the basis that they will contribute to the Charitable activities. No functional apportionment of centre expenses or Fixed assets has been attempted.

Assets are Capitalised, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust.

Properties do not need to be revalued, unless held as investments. No depreciation is provided on such, since this would be misleading.

Loans to Other Charities are included in Debtors in The Balance Sheet.

Current Assets are shown at the lower of cost and net realisable value.

Current Liabilities are shown at settlement value.

2. DEPRECIATION ON FIXED ASSETS

This is provided, other than on Properties and unless otherwise shown, on the reducing balance basis, based on expected useful lives, on the following rates:

Equipment	20 %
Furniture Fixtures and Fittings	15 %
Motor Vehicles	25 %
Worship Books	10% straight-line

THE VINE CHRISTIAN TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2021

3. FIXED ASSETS	Freehold Land and Buildings	Equipment	Furniture & Fittings	Worship Books	Motor Vehicle	Total
<i>COST</i>	£	£	£	£	£	£
Valuation as at 1st July 2020		38,810	41,113	1,005	-	80,928
Valuation as at 11th May 1992	150,000					150,000
Cost to 1st July 2020	13,791	-			-	13,791
Cost in the Year	-	853	930	-	2,000	3,783
At 30th June 2021	<u>163,791</u>	<u>39,663</u>	<u>42,043</u>	<u>1,005</u>	<u>2,000</u>	<u>248,502</u>
<i>DEPRECIATION</i>						
As at 1st July 2020		27,827	32,362	1,091	-	61,280
Charge for year		2,368	1,452	(86)	500	4,234
At 30th June 2021	-	<u>30,195</u>	<u>33,814</u>	<u>1,005</u>	<u>500</u>	<u>65,514</u>
NET BOOK VALUE At 30 06 21	<u>163,791</u>	<u>9,468</u>	<u>8,229</u>	<u>-</u>	<u>1,500</u>	<u>182,988</u>
NET BOOK VALUE At 30 06 20	<u>163,791</u>	<u>10,983</u>	<u>8,751</u>	<u>(86)</u>	<u>-</u>	<u>183,439</u>

Whilst the Freehold Properties are regarded as fundamental to the running of the Trust's charitable activities, it is recognised that the valuation of such is now outdated.

4. DEBTORS	30 06 21	30 06 20
	£	£
Income Tax Recoverable	11,711	11,716
Other Debtors	-	6,804
Prepayments	3,957	1,723
	<u>£ 15,668</u>	<u>£ 20,243</u>

5. CREDITORS payable within one year	30 06 21	30 06 20
	£	£
Trade Creditors	420	206
Accruals	2,514	1,904
	<u>£ 2,934</u>	<u>£ 2,110</u>

6. ANALYSIS OF NET ASSETS BY FUND	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	182,988		182,988
Current Assets	83,506	3,423	86,929
Current Liabilities	(2,934)		(2,934)
Fund Balance at 30th June 2021	<u>263,560</u>	<u>3,423</u>	<u>266,983</u>

THE VINE CHRISTIAN TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2021

7. TRUSTEES & CONNECTED PERSONS CONTRACTS & EXPENSES

There were no expenses reclaimed or other gifts to or contracts with Connected Persons during the period (Year to 30 06 20 - None). One Trustee ((Year to 30 06 20 -One) and his family rented out a flat belonging to the trust under standard terms of letting. The father and father-in-law of two Trustees has for many years prior to the appointment of those Trustees acted as resident minister for which no rent is charged. For the Year to 30 06 20 only, he also received £ 9,475 by way of gifts. One (Year to 30 06 20 -One) Trustee also received gifts of £ 5,700 ((Year to 30 06 20 -£3,590)

8. INDEPENDENT EXAMINER'S FEE

The Independent Examiner received £485 (Year to 30 06 20 - £ 480) for the preparation of the period's accounts and other financial services and £ 245 (Year to 30 06 20 - £ 235) for the Independent Examination of the same.