

REGISTERED CHARITY NUMBER: 287717

VINE COMMUNITY TRUST

REPORT AND ACCOUNTS

31ST MARCH 2022

AZETS

Accountants

VINE COMMUNITY TRUST

REPORT AND ACCOUNTS - YEAR ENDED 31ST MARCH 2022

CONTENTS	Pages	
	1	List of Trustees, Bankers and Independent Examiners
	2-3	Report of the Trustees
	3-4	The Chairman's Report
	5	Independent Examiner's Report
	6 - 12	Financial Statements

VINE COMMUNITY TRUST

TRUSTEES ANNUAL REPORT - YEAR ENDED 31ST MARCH 2022

LEGAL AND ADMINISTRATIVE DETAILS

Trustees

The charity trustees during the year to 31st March 2022 were:

Mrs P Goodman	(Chair)
Mr A Francis	(Vice-Chair)
Mr E Short	
Mr. R Coe	(Treasurer)
Mr V Cosgrove	
Mr G Crowther	

Offices and Day Centre

Marlow House
Gold Street
Desborough
Northants
NN14 2NQ
Telephone: 01536 762329
Website: www.marlowhouse.org

Bankers

Barclays Bank Plc
Market Place
Kettering
NN16 0AX

Independent Examiner

P Tyler
Azets
Thorpe House
93 Headlands
Kettering
Northants
NN15 6BL

VINE COMMUNITY TRUST**REPORT OF THE TRUSTEES - YEAR ENDED 31ST MARCH 2022**

The trustees have pleasure in submitting their report for the year ending 31st March 2022.

The charity is constituted as a trust and its rules were adopted on 17 August 1983 as amended 19 November 2002.

Aims of the Trust

In accordance with the caring principles, and those of equality and diversity, the objectives of the Trust shall be:

1. The provision of Day Centre services for the support of a wide range of service users, from all sections of the community.
2. Improving the quality of life and reducing social isolation through the provision of recreational facilities for people having need owing to their age, infirmity and disability.
3. To promote the benefits of education and rehabilitation for those in need of assistance.
4. Support independent living through the delivery of hot, nutritious meals to people who are housebound through sickness and infirmity.
5. To provide a safe transport service between Marlow House and clients homes by fully trained staff.

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

Activities

The main activity continues to be the management of Marlow House, a caring community day centre for the elderly and disabled and lonely, acting as a social 'drop-in' centre which also gives day relief to carers. Freshly cooked meals are provided together with transportation service for those less mobile people or those without transport.

In addition, the Trust also provides a meals on wheels service for a number of housebound people and a community support programme to encourage people to remain independent in their own homes.

The trustees consider these activities are in accordance with the principle of public benefit and they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

The names of those persons serving as trustees during the year are listed on page 1.

Further details

The trustees met 5 times during the year and their attendance is set out below:

	Actual	Possible		Actual	Possible
Mr E Short	3	(5)	Mr R Coe	5	(5)
Mrs P Goodman	5	(5)	Mr V Cosgrove	5	(5)
Mr A Francis	3	(5)	Mr G Crowther	4	(5)

At the AGM Azets were re-appointed the Trust's Independent Examiners and offer themselves for re-election this year.

	<u>2022</u>	<u>2021</u>
Number of client attendances at day centre	2,615	940
Number of meals on wheels delivered	9,243	13,580
Number of clients transported	2,296	786
Community Support client sessions	349	457

Trustees induction and training

Trustees, on appointment, are made fully aware of the objectives and activities of Marlow House. In addition they are informed of their responsibilities and role as a trustee.

Policy on Reserves

The Trustees maintain a level of reserves sufficient to enable the Trust to fund its charitable objectives. In light of the Trust's high dependence on the continuation of grants from local authorities, the Trust maintains a level of reserves to protect its future viability should these ever be withdrawn or reduced.

VINE COMMUNITY TRUST**TRUSTEES ANNUAL REPORT – YEAR ENDED 31ST MARCH 2022****Financial Report**

For the year ending 31st March 2022 the Trust had an operating deficit of £20,182 on unrestricted funds and a deficit of £10,562 on restricted funds.

The overall net deficit for the year was £30,744.

Statement of Trustees Responsibilities

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each period which give a true and fair view of the state of affairs of the charity and of the incoming resources and the application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Chairman's Report

Covid-19 has not gone away. We have had to learn to live with it and be creative in the way we continue to make the business work for our clients' comfort and security. As some of you will know, we have had to close a number of times since January 2021 due to Covid. We then went into meals on wheels overdrive, with deep cleaning of Marlow House and finally can re-open again.

We have recently re-structured the staff. Since November 2021 we had been operating with one Senior Co-ordinator after Elaine Vandenburg decided to move on to pastures new. Elaine had been with us for nearly 13 years and gave great service to Marlow House over that time in many different roles. Our thanks go to Elaine. Kirsty Youngman was the Care Co-ordinator and stepped up to fill the void – thank you Kirsty. Subsequently, as part of this restructure, we confirmed Kirsty's role by appointing her as Centre Manager. To support Kirsty, we have also recently recruited a Field Care Supervisor to enable us to concentrate on building the business again whilst supporting the cohesive team that keeps Marlow House going.

And, our raison d'être? Our clients, call them family really. If you have never been here during the working week then perhaps you would like to visit us and feel the ambience. You may like to become a volunteer, there are varying opportunities – even some of our clients are also active volunteers supporting Marlow House by selling raffle tickets, covering stalls at fairs and much more. Everyone was so pleased to return to day attendance and re-affirm the contact that they had been missing. Sadly, some clients did not return, either having passed away or gone into a home. They are all remembered very fondly.

However, the downside to this part of our story is that we have ended the year with a large financial deficit of more than £20k. Patently, Covid-19 has played a huge part in this deficit because we lost so much business from the lack of daily attendance of clients, no room hire and no monthly coffee mornings. The added problem was created by the change in local government from borough and county councils to the bigger, single unitary council. This affected our grant income, over £30k of which have disappeared altogether. North Northamptonshire Council (formerly Kettering Borough Council) remained very supportive through all of this with their grant for which we are extremely grateful. We have subsequently received some other Covid grants from them which are very welcome.

VINE COMMUNITY TRUST**TRUSTEES ANNUAL REPORT – YEAR ENDED 31ST MARCH 2022****Chairman's Report (continued)**

It is my pleasure, on behalf of the Trustees and myself, to say a huge thank you to all of our staff, our amazing volunteers and, of course, our brilliant clients. I must not leave out the charities, to whom we apply for funding for items on our 'wish list'. Last year they included air conditioning and a new bath in the bathing suite. The original bath has done great service but the time had come for a replacement. Thanks go to our voluntary fund raiser – my sister, Lynda Cosgrove. She has done an amazing job for the last 14 years and I congratulate her on what she has brought into Marlow House during that time. We also have our raffle, the 300 Club – numbers are still available with prizes drawn monthly. We are grateful for the continuing support of our 'Friends of Marlow House' who very kindly send us a sum of anything from £5.00 to £90.00 per month. These sums are not allocated for anything specific and can therefore be used on core costs – last year these costs were nearly a quarter of a million £'s up to the end of March 2022.

Finally, I would like to record my thanks for the help, support and advice from my fellow trustees and advisers over this time when so many new challenges have arisen. We work as a team and I am thankful for that as well as the advice given.

I could go on for some time telling you stories about all the wonderful people who pepper our lives. So, from the bottom of my heart – thank you to you for your support and being interested in our charity and also to all those who are involved in the great work done here, in any way.

A handwritten signature in cursive script that reads "Pamela Goodman". The signature is written in black ink and is positioned above the printed name and title.

P Goodman
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**VINE COMMUNITY TRUST**

I report on the accounts of the charity for the year ended 31st March 2022 which are set out on pages 6 to 12.

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(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the 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 you as 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

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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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 this report in order to enable a proper understanding of the accounts to be reached.


P Tyler
Chartered Accountant
Azets
Thorpe House
93 Headlands
KETTERING
NN15 6BL

Dated

14/07/2022

VINE COMMUNITY TRUST**STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED 31ST MARCH 2022**

	Note	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£	£	£
INCOMING RESOURCES							
Incoming resources from generated funds:							
Voluntary Income	1	41,001	-	-	-	41,001	68,338
Activities for generating funds	2	11,976	-	-	-	11,976	4,915
Investment income	3	7,903	-	-	-	7,903	3,997
Incoming resources from Charitable activities	4	152,149	-	-	-	152,149	173,393
TOTAL INCOMING RESOURCES		213,029	-	-	-	213,029	250,643
RESOURCES EXPENDED							
Costs of generating funds							
Charitable activities	5	233,211	-	10,562	-	243,773	243,991
TOTAL RESOURCES EXPENDED		233,211	-	10,562	-	243,773	243,991
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS							
		(20,182)	-	(10,562)	-	(30,744)	6,652
Transfer between funds							
		-	-	-	-	-	-
TOTAL INCOMING/(OUTGOING) RESOURCES							
		(20,182)	-	(10,562)	-	(30,744)	6,652
Balances brought forward from last year							
		155,983	29,500	13,018	302,503	501,004	494,352
BALANCES CARRIED FORWARD		135,801	29,500	2,456	302,503	470,260	501,004

Notes on pages 8 to 12 form part of these accounts

VINE COMMUNITY TRUST

BALANCE SHEET AS AT 31ST MARCH 2022

	<u>NOTES</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>Total</u>	<u>2021</u> <u>Total</u>
FIXED ASSETS					
Tangible fixed assets	7	268,958	-	268,958	279,520
CURRENT ASSETS					
Debtors	8	18,836	-	18,836	19,365
Cash at bank and in hand		243,625	2,456	246,071	250,325
TOTAL CURRENT ASSETS		<u>262,461</u>	<u>2,456</u>	<u>264,907</u>	<u>269,690</u>
Liabilities: amounts falling due within one year	9	<u>(63,605)</u>	-	<u>(63,605)</u>	<u>(48,206)</u>
NET CURRENT ASSETS		<u>198,856</u>	<u>2,456</u>	<u>201,302</u>	<u>221,484</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		467,814	2,456	470,260	501,004
Amounts falling due after one year		-	-	-	-
NET ASSETS		<u><u>467,814</u></u>	<u><u>2,456</u></u>	<u><u>470,260</u></u>	<u><u>501,004</u></u>
FUNDS					
			<u>2022</u>		<u>2021</u>
Endowment Funds	10		302,503		302,503
Restricted	10		2,456		13,018
Unrestricted - General Funds	10	135,801		155,983	
- Designated Funds	10	29,500		29,500	
			<u>165,301</u>		<u>185,483</u>
			<u>470,260</u>		<u>501,004</u>

The accounts were approved by the trustees on 11.07.22 and signed on its behalf by:



P GOODMAN - CHAIR

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2022****STATEMENT OF TRUSTEES RESPONSIBILITIES**

The Trustees are required by the relevant law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the surplus or deficit of the Trust for that period.

In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make reasonable and prudent judgements and estimates
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Trust will continue in business.

The Trustees are also responsible for:

- keeping proper accounting records
- safeguarding the Trust's assets
- taking reasonable steps for the prevention and detection of fraud and other irregularities.

ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2016. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

Vine Community Trust meets the definition of a public benefit entity under FRS 102.

INCOMING RESOURCES**Recognition of incoming resources**

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

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

Incoming resources with related expenditure.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts.

Incoming resources from tax reclaims are included in the SoFA when received.

Contractual income and performance related grants

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

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

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

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS – 31ST MARCH 2022****ACCOUNTING POLICIES (CONTINUED)**

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. There are no employees who received total emoluments of more than £60,000.

ASSETS

Fixed Assets – Land and Buildings	<p>Freehold property is stated at open market value. This has been estimated by the Trustees in consultation with their professional advisers. The last revaluation was completed in 2001. The Trustees consider the open market value at the year end to be in line with the previous valuation, particularly bearing in mind the restrictive covenants associated with the property.</p> <p>No depreciation is charged on the Freehold property.</p> <p>Motor vehicles are depreciated at 33% per annum on a straight line basis.</p> <p>Improvements to property are depreciated at 10% per annum on a straight line basis.</p> <p>All other fixed assets including fixtures and equipment are written off in the year of acquisition.</p>
Stock	The Trustees are of the opinion that it continues to be realistic to carry stock at its realisable value which they consider to be nil.

RESERVES

Reserves	<p>In the light of the Trust's high dependence on the continuation of grants from local authorities the Trust maintains a level of reserves to protect its future viability should these ever be withdrawn or reduced.</p> <p>These include an amount of £29,500 which was, has always been and which they still consider to be the funding capital of the Trust.</p>
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VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2022**

	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	General	Designated				
	£	£	£	£	£	£
1. Voluntary Income						
Donations - General	41,001	-	-	-	41,001	68,338
	<u>41,001</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,001</u>	<u>68,338</u>
2. Activities for generating funds						
Bingo and raffles	4,018	-	-	-	4,018	846
300 Club	948	-	-	-	948	1,033
Internal fund raising	7,010	-	-	-	7,010	3,036
	<u>11,976</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,976</u>	<u>4,915</u>
3. Investment income						
Interest received	1,713	-	-	-	1,713	2,528
Hire of premises	6,190	-	-	-	6,190	1,469
	<u>7,903</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,903</u>	<u>3,997</u>
4. Incoming resources from charitable activities						
Grants from local authorities	21,000	-	-	-	21,000	63,275
Day care and catering income	125,755	-	-	-	125,755	102,170
Community support income	5,394	-	-	-	5,394	7,948
	<u>131,149</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,149</u>	<u>173,393</u>
5. Charitable activities,						
Catering costs	88,439	-	-	-	88,439	68,614
Transport	43,293	-	-	-	43,293	67,613
Management & Administration	64,460	-	-	-	64,460	47,030
Other expenses	26,881	-	-	-	26,881	22,964
Building repairs	9,658	-	-	-	9,658	8,008
Depreciation of Fixed Assets	-	-	10,562	-	10,562	27,985
Support Costs	480	-	-	-	480	1,777
	<u>233,211</u>	<u>-</u>	<u>10,562</u>	<u>-</u>	<u>243,773</u>	<u>243,991</u>

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2022**

	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	General	Designated				
	£	£	£	£	£	£
6. Staff Costs						
Gross wages, salaries and benefits in kind	143,550	-	-	-	143,550	133,223
Employers national insurance	3,626	-	-	-	3,626	6,656
Employers pension	1,994	-	-	-	1,994	1,909
	<u>149,170</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>149,170</u>	<u>141,788</u>

Average number of employees in the year:

	This Year	Last Year
Fundraising	-	-
Charitable activities	13	11
Other	-	-

7. Tangible Fixed Assets

	Improvements				Total
	Freehold Property	to Property	Equipment & Fixtures	Motor Vehicles	
	£	£	£	£	£
At cost/valuation at 1st April 2021	268,958	110,410	41,279	70,755	491,402
Additions	-	-	-	-	-
Disposal	-	-	-	-	-
At cost/valuation at 31st March 2022	<u>268,958</u>	<u>110,410</u>	<u>41,279</u>	<u>70,755</u>	<u>491,402</u>
Accumulated Depreciation					
At 1st April 2021	-	110,410	41,279	60,193	211,882
Depreciation	-	-	-	10,562	10,562
Eliminated on disposal	-	-	-	-	-
	<u>-</u>	<u>110,410</u>	<u>41,279</u>	<u>70,755</u>	<u>222,444</u>
Net Book Value at 31st March 2022	<u>268,958</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>268,958</u>
Net Book Value at 31st March 2021	<u>268,958</u>	<u>-</u>	<u>-</u>	<u>10,562</u>	<u>279,520</u>

8. Debtors

Prepayments and accrued interest	7,645	8,174
Other Debtors	11,191	11,191
	<u>18,836</u>	<u>19,365</u>

9. Creditors

Accruals and deferred income	59,176	43,339
Trade creditors	4,429	4,867
	<u>63,605</u>	<u>48,206</u>

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2022**

	<u>2022</u>	<u>2021</u>
10. Funds		
Endowment Funds		
Balance brought forward	250,000	250,000
Legacy from H Marlow deceased	52,503	52,503
	<u>302,503</u>	<u>302,503</u>

The Trust bought the property known as Marlow House for £41,450 from the Kettering Borough Council. The Trustees revalued the property at £250,000 in 2001. There is a restrictive covenant on this building restricting the use of the proceeds of any sale into a similar charity with similar objectives to Vine Community Trust.

	<u>2022</u>	<u>2021</u>
Restricted funds:		
Vehicle replacement		
Balance b/fwd	13,018	29,960
Less: Depreciation	(10,562)	(16,942)
	<u>2,456</u>	<u>13,018</u>
Refurbishment and lift installation		
Balance b/fwd	-	11,041
Less: Depreciation	-	(11,041)
	<u>-</u>	<u>-</u>
Total restricted funds	<u>2,456</u>	<u>13,018</u>
Designated Funds:		
Capital	29,500	29,500
General Funds:		
Balance brought forward	155,983	121,348
Surplus/(Deficit) for the year	(20,182)	34,635
	<u>135,801</u>	<u>155,983</u>
Total unrestricted funds	<u>165,301</u>	<u>185,483</u>

11. Trustees Remuneration and expenses

The Trustees did not receive any remuneration or other payments from the Trust.

12. Independent Examiner's Fees

Independent examiner's fees for reporting on the accounts	£1,080	£1,080
	<u>£1,080</u>	<u>£1,080</u>

13. Contingent Liability

During the year the Charity received certain donations with conditions attached. The Trustees believe they have complied with all such conditions, however, if this is not the case certain amounts may be repayable. The accounts do not include any provisions for any such repayments.