REGISTERED CHARITY NUMBER: 288706

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

FOR

THE VINE TRUST

Richard Kyte Associates
Chartered Certified Accountant
126 Weyhill Road
Andover
Hampshire
SP10 3BE

THE VINE TRUST

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for the Year Ended 31 January 2026

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THE VINE TRUST

REPORT OF THE TRUSTEES
for the Year Ended 31 January 2026

The trustees present their report with the financial statements of the charity for the year ended 31 January 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Trust, as stated in the Declaration of Trust dated 12 December 1983, are:

To promote the Christian Religion by such legally charitable means as the trustees shall in their discretion think fit in the vicinity of Andover in the County of Hampshire.

Significant activities

The Vine Trust's bookshop has seen a steady number of customers visiting on a regular basis, but we still suffer from the national decline in numbers of people visiting town and city high streets. However we have seen a growth in churches ordering from The Vine Trust.

We continue to rely on nine volunteers, an unpaid manager and 4 trustees who are critical to the running of the trust and in particular the bookshop. Between them they donate over 3,200 hours of service to the charity a year. We are continuing to look for a new trustee.

The Trust supported local churches and schools with the donation of 6,337 books costing £4,824 during the course of the year to help them communicate the Christian faith in their local community.

The Vine Trust has seen the impact of the "Quiet Revival" by a significant increase in the sale of Bibles.

The Trust gives discounts on purchases to local churches and schools.

We encourage local Christian writers by organizing book signings and selling their literature.

We gave donations to the "Andover Foodbank" charity through the sale of packs of Easter and Christmas cards.

We are represented on social media, our website and advertise through Facebook and emails to local churches and schools.

We have updated our two computers that were not compatible with Windows 11 with an open architecture operating system.

Public benefit

The trustees have had regard to Charity Commission guidance on public benefit and consider that the objectives, aims and achievements of the charity described in the report enable it to meet its duty to the Charity Commission as per section 17 of the Charities Act 2011 and to the benefit of the public.

The Charity rents and operates the Vine Trust Christian Bookshop at 31/33 Bridge Street Andover SP10 1BE.

Our main charitable activities are described below and focus on providing services to the general public, churches and schools, and are undertaken to further our charitable purposes for the public benefit.

Our activities include the following:

1. Operating a retail shop supplying Bibles & Bible study material, Christian books, CDs & DVDs, Music books, Christian art, gifts & cards, jewellery and Church supplies.

2. Discounted sales for schools and churches and special discounts on bulk orders.

3. Promotion of the Christian faith by donating a range of material to local schools and churches.

4. Running bookstalls at local schools and churches and national conferences.

5. Selling goods to support charities including: Compassion, Leprosy Mission, Tear Fund and Barnabas Fund.

6. Supporting local initiatives through Andover Churches Together.

REPORT OF THE TRUSTEES
for the Year Ended 31 January 2026

ACHIEVEMENTS AND PERFORMANCE
Charitable activities

The purpose of The Vine Trust is the propagation of the Christian Gospel by the sale and distribution of Bibles, Christian literature and other Christian resources. The Vine Trust recognises Christian literature to be one of the most effective means for the evangelisation of Hampshire and the edification of the local church and seeks to help meet the local need for Christian literature true to the Word of God and the fundamentals of the Christian faith.

Over the period of this report we have continued to help promote the Christian faith by donating a range of Scripture Union and other publishers' publications to local schools and churches which include Easter comics and books, books for children moving to secondary schools and Christmas comics and books,

FINANCIAL REVIEW
Principal funding sources

The main source of income in the year to 31 January 2026 was the sale of Christian literature and associated products, accounting for over 97% of total income. It also received a small amount of voluntary donations which totalled £694 during the year.

Reserves policy

The general fund at 31 January 2026 totalled £26,868 as compared with the balance at 31 January 2025 of £31,634.

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level equal to 3 months of unrestricted expenditure, which is £7,450. The level of reserves has fallen by £4,766 during this year which is due primarily to the donations of books and publications to local schools and churches. Free Reserves of the charity at 31 January 2026, excluding fixed assets and stock, were £13,896.

FUTURE PLANS
Our aims are as follow:

1 To continue to review the number of trustees to expand our expertise and introduce younger trustees to the Board.

2 To utilize the funds that have built up in line with the charitable aims of the Trust, and invest in ways to improve the support we provide to the local community.

3 We will work with local Churches with the provision of enhanced church resources.

4 We will continue to provide at least 2 bookstalls per month to churches and other venues to promote and sell our products.

5 To donate Bibles and gospels to prisons , local colleges and secondary schools.

6 To maintain donations of Christian resources and books to local churches and schools, especially those in rural communities where their resources are limited. We plan to give away books and related items for Easter, children moving to secondary school and Christmas with a total estimated retail value of £10,000.

7 We will continue to update and produce new procedures inline with our needs and to meet the requirements of the Charity Commission.

8 Be an active partner with Andover Community Church.

9 Work with local churches to actively partner with them.

10 Look for opportunities to fund raise to support the work of The Vine Trust.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document

The trust is a charity which was registered on 7 March 1984 and established under a declaration of trust dated 12 December 1983.

Recruitment and appointment of new trustees

The trustees are local Christians who want to spread the truth of the Christian religion through the sale of Christian literature and other resources in Andover and the surrounding area.

Organisational structure

The Vine Trust would normally hold a trustees meeting up to 4 times a year where the trustees discuss the current situation and future plans of the charity. There are presently 4 trustees.

REPORT OF THE TRUSTEES
for the Year Ended 31 January 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New trustees are provided with a copy of The Vine Trust Purpose Statement, Declaration of Trust dated 12th December 1983 (copy to view from the Secretary), latest Report of the Trustees and Unaudited Financial Statements, recent Minutes of Trustees Meetings, Charity Commission website - 5-minute guides for charity trustees, Charity Commission Trustee Eligibility Declaration - see Charity Commission website, HMRC Model Declaration for Fit and Proper Persons and Faith, Hope and Charity book by Paul Martin. They are also required to have some experience of working in the bookshop.

Risk management

The trustees have a duty to identify and review the risk to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have conducted a review of the major risks to which the charity is exposed and our Risk register was updated on 1st January 2017. Systems have been established to mitigate these and any new emerging risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

288706

Principal address

31 Bridge Street
Andover
Hampshire
SP10 2BE

Trustees

T Sleath
J MacDonald Chairman
Mrs G Von-der-Decken Bookkeeper
K Briant

Independent Examiner

Richard Kyte FCCA
Richard Kyte Associates
Chartered Certified Accountant
126 Weyhill Road
Andover
Hampshire
SP10 3BE

Bankers

Barclays Bank plc
5 High Street
Andover
Hampshire
SP10 1LJ

Approved by order of the board of trustees on 3 October 2026 and signed on its behalf by:

J MacDonald - Trustee

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

Independent examiner's report to the trustees of The Vine Trust
I report to the charity trustees on my examination of the accounts of The Vine Trust (the Trust) for the year ended 31 January 2026.

Responsibilities and basis of report
As the charity trustees of the Trust 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 the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 Trust as required by Section 130 of the Act; or
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.

Richard Kyte FCCA

Richard Kyte Associates
126 Weyhill Road
Andover
Hampshire
SP10 3BE

3 October 2026

THE VINE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 January 2026

	Notes	31.1.26 Unrestricted fund £	31.1.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		694	752
Charitable activities			
Shop Sales		24,351	24,615
Charitable activities		-	27
Total		25,045	25,394
EXPENDITURE ON			
Charitable activities			
Governance Costs		744	744
Charitable activities		29,067	30,444
Total		29,811	31,188
NET INCOME/(EXPENDITURE)		(4,766)	(5,794)
RECONCILIATION OF FUNDS			
Total funds brought forward		31,634	37,428
TOTAL FUNDS CARRIED FORWARD		26,868	31,634

The notes form part of these financial statements

THE VINE TRUST

BALANCE SHEET
31 January 2026

	Notes	31.1.26 Unrestricted fund £	31.1.25 Total funds £
FIXED ASSETS			
Tangible assets	3	74	92
CURRENT ASSETS			
Stocks	4	12,898	14,346
Debtors	5	41	73
Cash at bank and in hand		15,442	18,977
		28,381	33,396
CREDITORS			
Amounts falling due within one year	6	(1,587)	(1,854)
NET CURRENT ASSETS		26,794	31,542
TOTAL ASSETS LESS CURRENT LIABILITIES		26,868	31,634
NET ASSETS		26,868	31,634
FUNDS	7		
Unrestricted funds		26,868	31,634
TOTAL FUNDS		26,868	31,634

The financial statements were approved by the Board of Trustees and authorised for issue on 3 October 2026 and were signed on its behalf by:

T Sleath - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 January 2026

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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

Fixtures and fittings	-	20% on reducing balance
Computer equipment	-	33% on cost

Equipment with a purchase price of £100 or less is written off when the asset is acquired.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2026 nor for the year ended 31 January 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2026 nor for the year ended 31 January 2025.

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3. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 February 2025 and 31 January 2026	531	1,538	2,069
DEPRECIATION			
At 1 February 2025	439	1,538	1,977
Charge for year	18	-	18
At 31 January 2026	457	1,538	1,995
NET BOOK VALUE			
At 31 January 2026	74	-	74
At 31 January 2025	92	-	92

4. STOCKS

	31.1.26 £	31.1.25 £
Stocks	12,898	14,346

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.26 £	31.1.25 £
Trade debtors	41	73

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.26 £	31.1.25 £
Trade creditors	825	1,092
Other creditors	762	762
	1,587	1,854

7. MOVEMENT IN FUNDS

	At 1.2.25 £	Net movement in funds £	At 31.1.26 £
Unrestricted funds			
General fund	31,634	(4,766)	26,868
TOTAL FUNDS	31,634	(4,766)	26,868

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,045	(29,811)	(4,766)
TOTAL FUNDS	25,045	(29,811)	(4,766)

continued...

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.2.24	Net movement in funds	At 31.1.25
	£	£	£
Unrestricted fund	37,428	(5,794)	31,634
TOTAL FUNDS	37,428	(5,794)	31,634

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	25,394	(31,188)	(5,794)
TOTAL FUNDS	25,394	(31,188)	(5,794)

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2026.