

Trent Compassion Trust

England & Wales · Charity number 1091918

Details

Other names	THE VINEYARD ARCHES TRUST, THE ARCHES
Status	Registered
Legal form	Charitable company
Company number	04339357
Registered	2002-05-08
Register	View on the Charity Commission register

Contact

Address	Trent Vineyard Unit 1 Easter Park Lenton Lane Nottingham NG7 2PX
Phone	01159887060
Email	info@trentcompassion.org
Website	www.thearchesnottingham.org

Activities

Objects: 1) THE FURTHERANCE OF RELIGIOUS OR SECULAR PUBLIC EDUCATION2) THE ADVANCEMENT OF THE CHRISTIAN FAITH3) THE RELIEF OF THE POOR4) THE RELIEF OF THE SICK AND ELDERLY

Activities: The Trust provides practical provision & support for people in need helping through the provision of furniture, household items & clothing. We run money & employability advice alongside helping people with seeking housing, these mentoring & support programmes aim to help people to reach their full potential. As well as running various community groups, offering support, encouragement & friendship.

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Nottingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£429,204	£382,795	-	-
2024-06-30	£384,469	£379,710	-	-
2023-06-30	£385,159	£406,554	-	-
2022-06-30	£423,588	£408,530	-	-
2021-06-30	£304,416	£305,316	-	-

Trustees

Name	Role	Appointed
Alexis Robinson		2023-04-14
Catherine Gretton		2023-04-14
Jessica Joyce Woodliffe		2023-08-01
Richard Eric Hazledine		2024-01-11

Trent Compassion Trust

England & Wales - Charity number 1091918

Accounts

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

TRENT COMPASSION TRUST
(a company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its trustees and advisers	1
Trustees' report	2 - 8
Trustees' responsibilities statement	9
Independent auditor's report on the financial statements	10 - 13
Statement of financial activities	14
Balance sheet	15
Notes to the financial statements	16 - 32

TRENT COMPASSION TRUST
(a company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2025**

Trustees J J Woodliffe, also a trustee of Trent Vineyard
C Gretton
A P Robinson
R E Hazledine

Company registered number 04339357

Charity registered number 1091918

Registered office Unit 1
Easter Park
Lenton Lane
Nottingham
NG7 2PX

Principal operating office Unit 1
Easter Park
Lenton Lane
Nottingham
NG7 2PX

Company secretary P T D Bevan

Independent auditor Barnett & Turner Accountants Ltd
Statutory Auditor
Chartered Accountants
Cromwell House
68 West Gate
Mansfield
Nottinghamshire
NG18 1RR

Bankers CAF Bank
25 Kings Hill
West Malling
Kent
ME19 4JQ

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report together with the audited financial statements of the company for the year from 1 July 2024 to 30 June 2025. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

In 2019 Trent Compassion Trust was created to include additional existing Trent Vineyard activities with the aim of giving individuals not only immediate emergency support at a point of crisis, but also community and support to achieve lasting change. With over 250 volunteers, mainly from Trent Vineyard, Trent Compassion Trust is able to reach out to over 4,000 vulnerable people per year, taking referrals from over 100 organisations in Nottingham.

Trent Vineyard is a large contemporary church in Nottingham with a vision to serve and help those in need, and help the disadvantaged and socially excluded members of society in Nottingham. Since 2001 a number of different projects to this end were established by the church including the Arches, Soup Run and Step Forward Debt Advice (previously known as Trent Debt Advice).

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

There are 7 main areas where we provide support across Nottinghamshire:

1. Provide practical support – Practical provision

Our aim through The Arches project is to meet people's urgent practical needs, focusing on clients moving into empty properties and supporting them with essential furniture and household goods to ensure they have an acceptable standard of living. They might have recently been housed with very little, be fleeing from domestic violence or seeking asylum.

We work with a range of organisations across our city to support those in needs using our referral service to ensure we can support as many people as we can.

The majority of the furniture we provide is freely donated and this year Vale Clearances, a house moving company, has been one of our biggest supporters, bringing us van loads of furniture from their house clearances so we can assist the people we serve.

The following story shows the impact we have been able to make for one person in our city as shared by their

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Achievements and performance (continued)

support worker:

'I wanted to share an update and express our appreciation for your support with Neal (name changed). He called this afternoon to let us know that the bed has been delivered and that he is extremely grateful for all the items provided. He mentioned that his home has been furnished with everything he needed—and even more—thanks to your assistance.

He asked us to pass on his thanks for accepting his referral and the excellent service. Thank you once again for making this possible and for the incredible support you've provided to help Neal settle into his new home. He said it's his Christmas that came early.'

NCHA Housing Support worker (name changed)

We continue to be committed to doing all we can to meet the needs of our community and are partnering with other charities and organisations to get essential supplies, including food, to those in need.

In addition to this we have also partnered with Hope Nottingham (Charity 1161248) to support the foodbank network utilising our building and logistics capabilities to store large food donations easing the pressure on storage at many of the foodbanks themselves.

2. Providing practical provision out in the city- Soup Run

Our teams go into Nottingham city centre to provide hot drinks and snacks for those sleeping rough. The Soup Run happens 3 times a week on Tuesday, Thursday and Friday. Alongside offering the food we also provide essential winter clothing (woolly hats, gloves and thermal socks) as well as offering prayer (including prayer for healing) if they would like to receive it – basically bringing the church to the streets. We can't meet every need so we also signpost those we meet to other city food provisions and support services for rough sleepers and the homeless.

3. Providing community and life skills for refugees

We provide meeting spaces and organise meetings to gather refugees on the margins of society within our city, especially those experiencing isolation so that they can experience being part of a community within Trent Compassion. We are then able to provide life-skills sessions to help them on their journey of integration into wider society.

This is facilitated in a number of ways such as:

- Iranian group – within the life of Trent Vineyard church, an Iranian Small Group meets mid-week to pray, worship and read the bible, to help them grow in faith and be part of community. Some of those connecting with us, we have been able to house through the charity Hope Into Action (HIA) who we partner with. We are now also seeing a number of the Iranian community regularly volunteer for Trent Compassion and as a result of this, are integrating and learning English.
- Refugee Football- We started hosting football weekly on Monday nights in January 2023 for men who are asylum seekers, isolated in hotels in the north of the city. This group is growing, with 50-60 joining per week to play football and we are seeing them thrive in the community.
- Nottingham Citizens - We are part of the Nottingham Citizens Migrant Justice team (which focuses on advocacy and campaigning to support migrants, refugees, and asylum seekers). Throughout the year we've

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Achievements and performance (continued)

been involved in a number of citizen actions and joined with volunteers across the city to support 3 Afghan families being placed in Nottingham through a Citizens national scheme.

4. Provide community in prisons

We have seen an increasingly positive working relationship with four of our local prisons, HMP Foston Hall (women's prison), HMP Nottingham Prison, HMP Whatton and (as of spring 2025) HMP Lowdham Grange. The purpose of our visits is to develop community and professional relationships with the prisoners and deliver Sunday services with them once a month.

We support HMP Whatton with their Black History Month services and HMP Foston Hall with Christmas carol services and carol singing around the wings each year. We also continue to support chaplaincy-led prison visits to HMP Foston Hall.

Additionally we also support prisoners identified to us by re-settlement teams when coming to Nottingham upon their release from prison to help them integrate back into community and society.

We are now looking at how we can offer further support to individuals identified as heading towards Nottingham after release from prison, helping them reintegrate into society and not go back to the re-offending cycle.

5. Provide financial assistance

We have been providing Debt Management support for over 20 years, in affiliation with Community Money Advice and Advice UK, meeting our desire to respond to specific needs around financial poverty, debt and money worries. Since 2011, when we renamed the project Step Forward Money Advice, it has helped people living in Nottinghamshire and surrounding regions. We seek to give people hope and non-judgemental practical support, whatever their background, circumstances or beliefs. We deliver this help through a combination of money management training courses and one-to-one casework support. People directly benefit from our support in four ways:

1. Practical help, via free money management training courses.
2. Free, professional debt, budgeting and money management advice.
3. Emotional support.
4. Signposting to other services and agencies.

Step Forward Money Advice is a free and friendly service open to anyone in need of budgeting or debt advice. It offers free, confidential debt advice and money management support. Some of the feedback from clients include:

'Extremely helpful compassionate staff. Nothing is too much trouble for them.' "Kind, empathetic. Could not have managed without their advice and help." "The prayers at the end were a joy and immensely encouraging."

6. Provide ongoing support - Step Forward Housing

As we continue to partner with the charity Hope into Action, who work with local churches to provide homes and support for people experiencing homelessness, we have been able to help furnish 5 properties and support residents at those houses. Our role is to provide friendship, community and support for the tenants. We do this through a weekly programme of activities and group sessions aimed at assisting them to reintegrate into

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Achievements and performance (continued)

community.

Our tenants can stay in the houses for a period of anywhere between 3 months to 2 years. While they are with us they will participate in our Employability Programme at Trent Compassion.

- House one – supports male Iranian refugees. They come to stay in the house once they have their right to remain in the UK and before any of their families come to join them.
- House two – supports men at the end of their rehabilitation programme and on leaving who require housing to support them with integrating back into community away from where they came from as they are more likely to go back to old patterns and habits. We work with The Carpenter's Arms and Teen Challenge charities to provide that option for people as they leave the rehabilitation programme.
- House three – supports a family that was homeless.
- House four – supports men leaving their rehabilitation programme or who have come out of prison.
- House five – supports women leaving prison or Exaireo rehabilitation centre.

7. Provide ongoing support – Step Forward Employability

The purpose of the programme is to work alongside people who have multiple barriers that prevent or limit them from seeking work, particularly for those who have been marginalised in society for various reasons and may need intensive support to prepare them for seeking work. Our vision is to empower the participants through employability training and life skills workshops to work towards becoming employed.

We prepare each participant who is presently unemployed to work towards getting back into work or for those who are long term unemployed or have never worked, through our training programme to work towards employment.

The programme is made up of training workshops, mentoring sessions and volunteering. Participants commit to the programme and invest in themselves. At the beginning of each contract the programme leader completes an assessment in order to establish where they are currently and where they would like to be. We assess any potential challenges or obstacles that could get in the way of them getting the most from the programme and what support they may require from us or others in order to achieve their goals. Each participant is then given a bespoke development plan with an overarching goal that they would like to achieve that is reviewed regularly with their mentor and the programme leader.

All our participants have grown in self-confidence, living a healthier, balanced lifestyle and are engaging with volunteering and some have found employment. Some participants have also moved on from supported living to live independently in private rented accommodation. Each participant has an updated CV, and some have integrated in to the church joining the small group gathering that meet mid-week as well as getting involved in serving at the church.

We also run monthly external workshops at two drug and alcohol rehabilitation providers, The Carpenter's Arms and Exaireo. Workshop feedback from one participant:

"I enjoyed feeling accepted and able to contribute without feeling judged."

We have seen some wonderful and life-changing things happen at Trent Compassion and many stories to tell from the past year.

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Achievements and performance (continued)

- The number of clients visiting us to access practical provision was 822. These have come from over 100 different organisations.
- We have had 1,843 interactions with homeless on the streets of Nottingham, with the team seeing regular faces and building relationships, offering prayer and support.
- Step Forward Employability has started to run external workshops, going out to Exaireo and Carpenter's Arms. At the Carpenter's Arms there is an average of 18 men on each workshop. The workshop prepares them for moving on and getting ready for employment.

2 members on the programme are currently working part-time and 1 former member is now working full-time for TV Conferencing Ltd (the trading subsidiary of Trent Vineyard).

- Our restoration project volunteer team have restored 30 large items of furniture which have then gone on to be sold in the Trent Compassion Trust "Attic shop."
- The Attic Shop turnover was a healthy £27,000 last year and the profits from this go towards supporting the work of the Trust.
- The prison ministry team have baptised 8 people. These church baptisms are led by Trent Vineyard pastors/chaplains. There is an average of 120 prisoners coming along each month to attend our church services that we provide in the prisons.
- Step Forward Money Advice – cumulatively we have been able to help clients that have had a total debt of £3.64m. The average debt per person was £12,200.
- We have seen 298 clients, 82 of which had children. We were able to assist 99 clients to see their debts totally written off, giving them a clean slate and 104 of them are in the process of gradually clearing their debts.
- We have run 3 money management courses throughout the year enabling 21 people to receive help with budgeting techniques – learning to tell their money where to go rather than wondering where it went.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

b. Reserves policy

The trustees agree that it is prudent for the Trust to maintain reserves capable of covering six months' worth of running costs to mitigate any risk of a drop in funding. This will provide the scope for any necessary, but unforeseen capital expenditure which may arise. It is estimated that to meet this requirement, £45,000 in free reserves should be an appropriate target.

The trustees report that the free reserves position is healthy to cover our reserves requirement.

c. Principal risks and uncertainties

The trustees are aware of their obligations regarding risk assessment and management. The trustees are satisfied that the necessary procedures and systems to mitigate risks are in operation.

d. Principal funding

We received £19,900 in funding from Love Your Neighbour, to spend on food and food-related costs/ activity.

We also received just over £14,000 from Hope Debt Advice, which enabled us to continue to provide staffing and additional support related to debt advice.

We received £25,000 from Garfield Weston towards core costs and a further £30,600 was received from external grant funders and organisations.

The trustees report that the overall finances are in a good position at the end of June 2025.

Trent Vineyard continues to provide the majority of funding for the charity.

Income for the year totalled £429,204.

Structure, governance and management

a. Constitution

Trent Compassion Trust is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

The day-to-day running is delegated to a number of staff who are employed by Trent Vineyard Church, along with several volunteers, the majority of whom are members of Trent Vineyard Church.

Trent Compassion Trust is also a subsidiary charity of Trent Vineyard.

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Structure, governance and management (continued)

d. Policies adopted for the induction and training of trustees

New trustees are appointed when appropriate. Suitable candidates are considered on the basis of their skills, experience and sympathy with the aims of the charity. New trustees have the opportunity of reviewing appropriate documents, including the accounts, as part of their induction process.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Disclosure of information to auditor

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by order of the members of the board of trustees on
and signed on their behalf by:

C Gretton
(Trustee)

TRENT COMPASSION TRUST
(a company limited by guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 JUNE 2025

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial . Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST

Opinion

We have audited the financial statements of Trent Compassion Trust (the 'charitable company') for the year ended 30 June 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST
(CONTINUED)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST
(CONTINUED)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our planning process:

- We enquired of management the systems and controls the company has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The company did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the company. We determined that the following were most relevant: FRS 102, Companies Act 2006 and the Charities SORP.
- We considered the incentives and opportunities that exist in the company, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the company, together with the discussions held with the company at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Obtaining third-party confirmation of material bank balances.
- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Documenting and verifying all significant related party balances.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST
(CONTINUED)

- Reviewing documentation such as the company board minutes for discussions of irregularities including fraud.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the directors of the entity.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Wilson FCA CTA (senior statutory auditor)

For and on behalf of
Barnett & Turner Accountants Ltd

Statutory Auditor
Chartered Accountants

Date:

TRENT COMPASSION TRUST
(a company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	148,837	249,465	398,302	365,151
Charitable activities	5	37	-	37	101
Other trading activities	6	27,014	-	27,014	16,042
Investments	7	3,451	-	3,451	3,175
Other income	8	400	-	400	-
Total income		179,739	249,465	429,204	384,469
Expenditure on:					
Raising funds	9	18,916	-	18,916	10,180
Charitable activities	10	124,151	239,728	363,879	369,530
Total expenditure		143,067	239,728	382,795	379,710
Net movement in funds		36,672	9,737	46,409	4,759
Reconciliation of funds:					
Total funds brought forward		91,122	33,550	124,672	119,913
Net movement in funds		36,672	9,737	46,409	4,759
Total funds carried forward		127,794	43,287	171,081	124,672

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 32 form part of these financial statements.

TRENT COMPASSION TRUST
(a company limited by guarantee)
REGISTERED NUMBER: 04339357

BALANCE SHEET
AS AT 30 JUNE 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	15,592	20,271
Current assets			
Debtors	15	17,712	26,048
Cash at bank and in hand		173,767	117,572
		191,479	143,620
Current liabilities			
Creditors: amounts falling due within one year	16	(35,990)	(39,219)
Net current assets		155,489	104,401
Total net assets		171,081	124,672
Charity funds			
Restricted funds	18	43,287	33,550
Unrestricted funds	18	127,794	91,122
Total funds		171,081	124,672

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

C Gretton
(Trustee)

The notes on pages 16 to 32 form part of these financial statements.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Trent Compassion Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

We have increased or added some services to respond to the emerging needs across the city; such as being a storage and distribution centre for food banks, which has enabled us to continue to support people in need, albeit in a different way. After reviewing the finances the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies (continued)

1.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Short-term leasehold property	-	10%	straight-line method
Motor vehicles	-	25%	straight-line method
Office equipment	-	25%	straight-line method
Computer equipment	-	33%	straight-line method
Other fixed assets	-	25%	straight-line method

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

1.11 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies (continued)

1.12 Concessionary loans

Concessionary loans are loans which are made or received at below the prevailing market rate of interest, that are not repayable on demand and are for the purposes of furthering the objectives of Trent Compassion Trust.

Loans are recorded in the financial statements at the amount received or paid.

1.13 Fund accounting

General funds:

These funds are available for use at the discretion of the trustees in furtherance of the general objectives of the company.

Restricted funds:

These funds are used in accordance with any specific restrictions outlined by the donor and prioritise the relief of human suffering by tackling poverty and improving the life chances of people on minimal incomes in Nottingham.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

Trent Compassion Trust is a company limited by guarantee, registered in England and Wales, registration number 04339357 and a charitable company registered with The Charity Commission, registration number 1091918.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Determining the appropriate rate of depreciation of tangible fixed assets requires an estimate of the useful economic life and ultimate net realisable value. The useful economic life is determined to be the period during which each asset will be usable.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

4. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations			
Trent Vineyard *	97,188	-	97,188
Donations and grants	51,649	249,465	301,114
	<u>148,837</u>	<u>249,465</u>	<u>398,302</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations			
Trent Vineyard *	93,991	-	93,991
Donations and grants	25,172	245,988	271,160
	<u>119,163</u>	<u>245,988</u>	<u>365,151</u>

* The above donation relates to facilities and services provided by Trent Vineyard, see note 10.

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Other charitable activities	<u>37</u>	<u>37</u>
	Unrestricted funds 2024 £	Total funds 2024 £
Other charitable activities	<u>101</u>	<u>101</u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £
Sale of donated goods	27,014	27,014

	Unrestricted funds 2024 £	Total funds 2024 £
Sale of donated goods	16,042	16,042

7. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Bank interest	3,451	3,451

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest	3,175	3,175

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

8. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Sale of fixed assets	400	400	-

9. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £
Donated sales direct costs	6,655	6,655
Wages and salaries	12,261	12,261
	18,916	18,916

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donated sales direct costs	1,842	-	1,842
Wages and salaries	3,186	5,152	8,338
	5,028	5,152	10,180

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

10. Analysis of expenditure on charitable activities

Summary by expense type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Staff salaries	38,593	225,953	264,546
Client support	12,731	8,007	20,738
Projects and groups	648	156	804
Other staff support	1,187	905	2,092
Transportation	3,384	1,304	4,688
Administration	19,738	23	19,761
Facilities	46,571	-	46,571
Depreciation	1,299	3,380	4,679
	<u>124,151</u>	<u>239,728</u>	<u>363,879</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Staff salaries	36,027	232,400	268,427
Client support	6,471	16,425	22,896
Projects and groups	605	251	856
Other staff support	1,743	786	2,529
Transportation	1,865	3,397	5,262
Administration	17,974	287	18,261
Facilities	45,804	64	45,868
Depreciation	1,401	4,030	5,431
	<u>111,890</u>	<u>257,640</u>	<u>369,530</u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

11. Donated services and facilities

	2025 £	2024 £
Salaries	38,593	36,027
Administration	12,024	12,942
Facilities	46,571	45,022
	<u>97,188</u>	<u>93,991</u>

The above amounts are included within donations in note 4 in the statement of source and application of funds, and also added into charitable expenditure in note 9, therefore having a nil impact on net resources for the year.

Unrestricted salaries as described above are donated by Trent Vineyard.

No employee received remuneration amounting to more than £60,000 in either year.

12. Auditor's remuneration

	2025 £	2024 £
Fees payable to the company's auditor for the audit of the company's annual accounts	<u>1,500</u>	<u>1,500</u>

The company has taken advantage of the exemption not to disclose amounts paid for non-audit services as these are disclosed in the consolidated accounts of the parent company.

13. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 30 June 2025, no trustee expenses have been incurred (2024 - £NIL).

TRENT COMPASSION TRUST
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

14. Tangible fixed assets

	Short-term leasehold property £	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Cost or valuation					
At 1 July 2024	60,349	20,469	13,446	19,568	113,832
Disposals	-	(3,350)	-	-	(3,350)
At 30 June 2025	60,349	17,119	13,446	19,568	110,482
Depreciation					
At 1 July 2024	40,971	19,633	13,389	19,568	93,561
Charge for the year	3,786	836	57	-	4,679
On disposals	-	(3,350)	-	-	(3,350)
At 30 June 2025	44,757	17,119	13,446	19,568	94,890
Net book value					
At 30 June 2025	15,592	-	-	-	15,592
At 30 June 2024	19,378	836	57	-	20,271

15. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	12,570	10,479
Other debtors	2,074	1,075
Prepayments and accrued income	3,068	14,494
	17,712	26,048

TRENT COMPASSION TRUST
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

16. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,650	1,741
Amounts owed to group undertakings	16,246	26,436
Accruals and deferred income	16,094	11,042
	<u>35,990</u>	<u>39,219</u>

	2025 £	2024 £
Deferred income at 1 July 2024	9,242	8,995
Resources deferred during the year	14,093	9,242
Amounts released from previous periods	(9,242)	(8,995)
	<u>14,093</u>	<u>9,242</u>

17. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	173,767	117,572
Financial assets measured at amortised cost	12,570	10,429
	<u>186,337</u>	<u>128,001</u>
	2025 £	2024 £
Financial liabilities		
Financial liabilities measured at amortised cost	5,651	3,541

Financial assets measured at fair value through income and expenditure comprise bank and cash balances.

Financial assets measured at amortised cost comprise trade debtors and accrued income.

Other financial liabilities measured at amortised cost comprise trade creditors and accruals.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

18. Statement of funds

Statement of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Balance at 30 June 2025 £
Unrestricted funds				
General Funds	91,122	179,739	(143,067)	127,794
Restricted funds				
Hope (Debt Advice)	-	14,231	(14,231)	-
The Souter Charitable Trust	-	2,000	(2,000)	-
The Chetwode Foundation - White Goods	1,537	-	(700)	837
Love Cities	(10,000)	19,900	(7,209)	2,691
NCC Homeless Food Provision	224	-	(224)	-
The Joseph Rank Trust	8,240	-	(1,935)	6,305
Garfield Weston Foundation	2,919	25,000	(26,358)	1,561
The Jones Trust	-	6,000	(5,068)	932
J N Derbyshire	1,031	2,000	(3,031)	-
SSBC Ideas	1,909	-	(1,909)	-
Love Cities/Christmas	-	1,000	(1,000)	-
Forman Hardy	-	2,000	(2,000)	-
Williamson Benevolent Trust	-	2,500	(2,500)	-
Lady Hind Trust	-	3,500	(3,500)	-
Trent Vineyard	23,982	159,711	(156,518)	27,175
The Gray Trust	-	1,000	(1,000)	-
Mary Robertson Trust	-	2,000	(2,000)	-
The Sage Trust	-	2,000	-	2,000
The Lemn Sissay Foundation	2,527	-	(1,209)	1,318
Other restricted funds	1,181	6,623	(7,336)	468
	33,550	249,465	(239,728)	43,287
Total of funds	124,672	429,204	(382,795)	171,081

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

18. Statement of funds (continued)

Purpose of funds

General funds:

These funds are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Restricted funds:

The Chetwode Foundation

To provide white goods for those in need in our city.

Love Cities

To support those in need in our city. The overdrawn balance has been funded by general funds and was purely due to the timing of costs incurred. In the following financial year's figures this netted off to a zero deficit.

Hope (Debt Advice)

For the provision of debt advice services and support.

NCC Homeless Food Provision

For the provision of food and practical items to those in need in the city.

Garfield Weston Foundation

To support the charity with various projects.

JN Derbyshire

To provide household goods for those in need in the city and mentor those suffering with mental health and tackling homelessness in the city.

SSBC Ideas

To support expectant mothers with baby equipment and training on healthy living.

The Jones Trust

To equip people who have never been in work or are wanting to return to work, with the skills they need to succeed.

Forman Hardy

For the provision of furniture, white goods, mental health support. Community space and employability programmes.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

18. Statement of funds (continued)

The Lemn Sissay Foundation

For practical provision for children in or leaving foster care.

The Joseph Rank Trust

To renovate and repurpose spaces within the Compassion building including most significantly the Attic shop, as well as community spaces. The Attic enables us to increase our sustainability and income generation as well as giving volunteers from a broad range of backgrounds the chance to grow in confidence and skills.

Souter charitable trust

To sustain and develop our Step Forward Money Advice service- offering free, impartial debt advice to a growing number of individuals struggling with debt.

Williamson Benevolent Trust

To support refugees and asylum seekers- including refugee football, practical provision through the Arches and also our housing and employability programme.

The Lady Hind Trust

To support refugees and asylum seekers- including refugee football, practical provision through the Arches and also our housing and employability programme.

Gray Trust

To support refugees and asylum seekers- including refugee football, practical provision through the Arches and also our housing and employability programme.

Mary Robertson Trust

To support refugees and asylum seekers- including refugee football, practical provision through the Arches and also our housing and employability programme.

Sage Trust

To sustain and develop our Step Forward Money Advice service- offering free, impartial debt advice to a growing number of individuals struggling with debt.

TRENT COMPASSION TRUST
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2024 £
Unrestricted funds					
General Funds	61,185	138,481	(116,918)	8,374	91,122
Restricted funds					
The Thomas Farr Charity	-	3,000	(3,000)	-	-
The Charles Littlewood Hill Trust	-	3,500	(3,500)	-	-
The Chetwode Foundation - White Goods	2,651	-	(1,114)	-	1,537
Love Cities	(208)	45,000	(54,792)	-	(10,000)
NCC Homeless Food Provision	1,245	-	(1,021)	-	224
The Joseph Rank Trust	10,175	-	(1,935)	-	8,240
Garfield Weston Foundation	5,398	-	(2,479)	-	2,919
Hope (Debt Advice)	5,245	13,618	(18,863)	-	-
J N Derbyshire	-	4,000	(2,969)	-	1,031
SSBC Ideas	-	3,000	(1,091)	-	1,909
Forman Hardy	1,000	-	(1,000)	-	-
Wollaton Rotary Club	1,600	-	(1,600)	-	-
The Jones Trust	3,686	-	(3,686)	-	-
Trent Vineyard	13,456	157,825	(147,299)	-	23,982
The Albert Hunt Trust	889	-	(889)	-	-
Individuals	5,510	-	-	(5,510)	-
Acts of Compassion	1,294	-	-	(1,294)	-
The Lemn Sissay Foundation	3,004	-	(477)	-	2,527
Other restricted funds	3,783	16,045	(17,077)	(1,570)	1,181
	58,728	245,988	(262,792)	(8,374)	33,550
Total of funds	119,913	384,469	(379,710)	-	124,672

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

18. Statement of funds (continued)

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	7,758	7,834	15,592
Current assets	141,934	49,545	191,479
Creditors due within one year	(21,898)	(14,092)	(35,990)
	<u>127,794</u>	<u>43,287</u>	<u>171,081</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	9,056	11,215	20,271
Current assets	112,042	31,578	143,620
Creditors due within one year	(29,976)	(9,243)	(39,219)
	<u>91,122</u>	<u>33,550</u>	<u>124,672</u>

20. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

21. Related party transactions

There are no further related third party transactions to disclose.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

22. Controlling party

The parent company is Trent Vineyard, Unit 1, Easter Park, Lenton Lane, Nottingham, NG7 2PX, company registration number 3018774, registered in England and Wales and charity registration number 1044369.

Trent Compassion Trust

England & Wales - Charity number 1091918

Accounts

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

TRENT COMPASSION TRUST
(a company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its trustees and advisers	1
Trustees' report	2 - 8
Trustees' responsibilities statement	9
Independent auditor's report on the financial statements	10 - 13
Statement of financial activities	14
Balance sheet	15
Notes to the financial statements	16 - 32

TRENT COMPASSION TRUST
(a company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2024**

Trustees	S Dunlop, also a trustee of Trent Vineyard (resigned 1 August 2023) J Henderson (resigned 27 February 2024) J J Woodliffe, also a trustee of Trent Vineyard (appointed 1 September 2023) C Gretton (appointed 1 September 2023) A P Robinson (appointed 1 September 2023) R E Hazledine (appointed 11 January 2024)
Company registered number	04339357
Charity registered number	1091918
Registered office	Unit 1 Easter Park Lenton Lane Nottingham NG7 2PX
Principal operating office	Unit 1 Easter Park Lenton Lane Nottingham NG7 2PX
Company secretary	J G Pagdin to 25 September 2023, P T D Bevan from 25 September 2023
Independent auditor	Barnett & Turner Accountants Ltd Statutory Auditor Chartered Accountants Cromwell House 68 West Gate Mansfield Nottinghamshire NG18 1RR
Bankers	CAF Bank 25 Kings Hill West Malling Kent ME19 4JQ

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their annual report together with the audited financial statements of the company for the year from 1 July 2023 to 30 June 2024. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Trent Vineyard is a large contemporary church in Nottingham with a vision to serve and help those in need, and help the disadvantaged and socially excluded members of society in Nottingham. Since 2001 a number of different projects to this end were established by the church including the Arches, Soup Run and Step Forward Debt Advice (previously known as Trent Debt Advice).

In 2019 Trent Compassion Trust was created to draw these activities together with the aim of giving individuals not only immediate emergency support at a point of crisis, but also community and support to achieve lasting change. With over 270 volunteers, mainly from Trent Vineyard, Trent Compassion Trust is able to reach out to approximately 4,600 vulnerable people per year, taking referrals from over 100 organisations in Nottingham.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

There are 7 main areas where we provide support across Nottinghamshire:

1. Provide practical support – Practical provision

Our aim at Trent Compassion Trust, through The Arches Project is to meet people's urgent practical needs, focusing on clients moving into empty properties and supporting them with essential furniture and household goods to ensure an acceptable standard of living. They might have recently been housed with very little, be fleeing from domestic violence, refugees or have recently been granted asylum.

We take referrals from a range of organisations across our city.

We have partnered with Hope Nottingham (Charity 1161248) to support the foodbank network and we have utilised our building and logistics capability to store large food donations easing the pressure on storage at many of the foodbanks themselves. Vale Clearances, a house moving company, has been one of our biggest supporters, bringing us van loads of furniture from their house clearances to pass onto the people we serve.

We continue to be committed to doing what we can to meet the needs of our community and are partnering with other charities and organisations to get essential supplies, including food, to those in need.

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Achievements and performance (continued)

"Thank you for your email, I want to take this opportunity to thank you, the volunteers and staff at The Arches for the support you have provided our survivors throughout this year. Our families would not have anything to move into their new homes without your support." Juno Women's Aid.

2. Providing practical provision out in the city- Soup Run

Soup Run happens 3 times a week where our teams go into Nottingham City centre, provide hot drinks and snacks for those sleeping rough – on Tuesday, Thursday and Friday. We go offering hot drinks, bottles of water, snacks, (and in winter woolly hats, gloves and thermal socks) along with prayer and healing for the public – basically bringing the church to the streets. We also signpost those we meet to city food provision and support services for rough sleepers and homeless.

Some of these clients then become a part of the Trent Compassion Community and often access our other services. We have seen some of them become regular volunteers.

3. Providing community and life skills for refugees

We provide meeting space and meetings to gather refugees on the margins of society, especially those experiencing isolation to become part of a community in Trent Compassion and benefit from life-skills sessions to help them on their journey of integration into wider society.

This is facilitated in a number of ways such as:

- Iranian group – within the life of Trent Vineyard, we have an Iranian Small Group which meets mid-week to pray, worship and read the bible, all growing in faith and community. Some of these have been housed in the Hope Into Action (HIA) houses and as a refugee support team we support them through the programmes. Some of the Iranian community now regularly serve in Trent Compassion as well and are integrating and learning English as a result of that.
- Afghan group – we started this group after the war in 2021, supported by Nottingham Refugee Forum (NRF) project workers. The project workers partnered with our team to host welcome events and afternoon tea events, paid for by The Arches. 12 families attended the events, 3 of which are hosted by us each year. We haven't hosted an equivalent event for them in the last year, but have helped them with training for the wives and were able to share in an Eid meal during Ramadan this year that they hosted.
- Refugee Football- We started hosting football weekly on Monday nights in January 2023 for men who are asylum seekers isolated in hotels in the north of the city. This group is growing and developing into a thriving community. Last November we hosted a meal for 40 refugees plus volunteers where they had their celebration evening and we plan to host another one of these soon.
- Nottingham Citizens - We are part of the Nottingham Citizens Migrant Justice team. Through the year we've been involved in a number of citizen actions including speaking to the council about being a City of Sanctuary. In June we hosted an evening in Refugee Week where we heard stories from a number of refugees from across the city, including some of our own Iranian community. There were about 80 people there from a number of charities across the city.

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Achievements and performance (continued)

4. Provide community in prisons

We have a good and increasing working relationship with three of our local prisons, HMP Foston Hall (women's prison), HMP Nottingham Prison and HMP Whatton, where we go in to develop community and professional relationships with the prisoners and deliver Sunday services with them once a month, and we also support prisoners identified to us by re-settlement teams when coming to Nottingham upon their release from prison.

We support HMP Whatton with their Black History Month services and HMP Foston Hall with carol services and carol signing around the wings each year. We have previously supported a female prisoner by taking her teenage daughter to family visits for over 18 months, and we are still in regular contact with her. As a result of that relationship we helped her to find a prom dress for her daughter through a ShareWear referral, and took her daughter to choose two dresses. We also continue to support chaplaincy led prison visits to HMP Foston Hall. Two of our prison ministry leads are also now pursuing chaplaincy careers.

We would like to offer further support on release from prison for individuals identified as heading towards Nottingham, helping them reintegrate into society and stop the re-offending cycle.

In partnership with Hope into Action (Charity), we support the management of a House specifically for ex-offenders. These are ex-offenders we've supported in prison prior to their release, where we teach them life skills, how to cook, as well as employability skills. We want them to ultimately succeed by breaking the cycle of re-offending behaviour.

5. Provide financial assistance

We have been providing Debt Management support for over 20 years and has long desired to respond to specific needs around financial poverty, debt and money worries. Since 2011, Step Forward Money Advice has helped people living in Nottinghamshire and surrounding regions, and is affiliated to Community Money Advice and Advice UK. We want to give people hope and non-judgemental practical support, whatever their background, circumstances or beliefs. We deliver this help through a combination of money management training courses and one-to-one casework support. People directly benefit from our support in four ways:

1. Practical help, via free money management training courses.
2. Free, professional debt, budgeting and money management advice.
3. Emotional support.
4. Signposting to other services and agencies.

Step Forward Money Advice is a free and friendly service open to anyone in need of budgeting or debt advice. It offers free, confidential debt advice and money management support. One of our clients shared:

"I went to Step Forward Money Advice at a time when things were really difficult for me and they were very compassionate and helpful about my situation and gave me support not only with my finances but other things too. Thank you so much. They are real gifts from God."

6. Provide ongoing support - Step Forward Housing

We are continuing our partnership with the charity 'Hope into Action' helping to furnish properties and support residents at 4 houses. Our role is to provide friendship, community and support for the tenants. We do this through a weekly programme of activities and groups aimed at assisting them to reintegrate into community.

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Achievements and performance (continued)

Our tenants can stay in all of the houses for a period of anywhere between 3 months and 2 years. All our tenants participate on the Employability Programme at Trent Compassion

- Swan House – for up to 3 male Iranian Refugees. They come to stay in the house once they have their right to remain in the UK and before any family come to join them.
- Kingfisher House – for up to 3 men leaving the Carpenter's Arms or Teen Challenge at the end of their rehabilitation programme.
- Sand Martin House – for a homeless family.
- Woodpecker House – for up to 2 men leaving the Carpenter's Arms or Teen Challenge at the end of their rehabilitation programme or coming out of prison

We have a fifth house due to open in January 2025 for up to 2 women leaving Exaireo or other rehabilitation centre at the end of their rehabilitation programme or coming out of prison.

7. Provide ongoing support – Step Forward Employability

The purpose of the programme is to work alongside people with multiple barriers seeking work, particularly for those who have been marginalised in society for various reasons and may need intensive support to be ready to seek work. Our vision is to empower the participants through employability training and life skills workshops to work towards becoming employed.

We prepare each participant who is presently unemployed to work towards getting back into work or for those who are long term unemployed or have never worked, through our training programme to work towards employment.

We look at long term and transformational change and our Step Forward programme is an employability and educational project to equip people who are long term unemployed, experiencing poverty and isolation and we help them to gain life skills through CV workshops, work experience, one to one sessions and other workshops throughout the year.

The programme is made up of training workshops, mentoring sessions and volunteering. Participants commit to the programme and invest in themselves. At the beginning of each contract the programme leader completes an assessment in order to establish where they are currently and where they would like to be. We assess any potential challenges or obstacles that could get in the way of them getting the most from the programme and what support they may require from us or others in order to achieve their goals. Each participant is then given a bespoke development plan with an overarching goal that they would like to achieve that is reviewed regularly with their mentor and the programme leader.

All our participants have grown in self-confidence, living a healthier, balanced lifestyle, are engaging with volunteering and some have found employment. Some participants have also moved on from supported living to live independently in private rented accommodation. Each one has an up to date CV and got involved in serving at Trent and are part of a small group.

Mentors training workshops have taken place and each mentor has a comprehensive mentors handbook as well as receiving continued support with their training and development.

We have run monthly external workshops at two drug and alcohol rehabilitation providers, The Carpenter's Arms and Exaireo.

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Achievements and performance (continued)

Workshop feedback: "Had a wonderful session, very insightful and encouraging – Thank you."

We have seen some wonderful and life-changing things happen at Trent Compassion Trust and have many stories to tell from the past year.

- The number of clients visiting to access practical provision was 660. These have come from 83 different organisations.
 - We have had 611 interactions with people experiencing homelessness, with the team seeing regular faces and building relationships, offering prayer and support.
- Step Forward Employability has started to run external workshops, going out to Exaireo and Carpenter's Arms. At the Carpenter's Arms there is an average of 18 men on each workshop, the workshop prepares them for moving on and getting ready for employment.
- One of the members on the programme is now working part time at TV Conferencing (the trading subsidiary run by Trent Vineyard) and is also volunteering in The Attic shop and showing great skills in customer service and sales.
- Our restoration volunteer team have restored over 30 large items of furniture which have then gone on to be sold in The Attic shop, which has brought in a significant amount of funds to Trent Compassion Trust.
- The Attic Shop raised £15,980 last year, all its profits go into supporting Trent Compassion Trust.
- The prison ministry team have baptised 8 people, these baptisms are led by Vineyard pastors/chaplains. There are 60 prisoners coming along each month to attend the service.
- Step Forward Money Advice, clients accessing the service have had a total debt approaching £3 million with an average debt of just under £10k per person.
- We have seen 300 clients, 78 clients had children. We were able to help 59 clients have their debts totally written off, giving them a clean slate and 64 of them are in the process of gradually clearing their debts.
- We have run 3 money management courses through the year enabling 41 people to have help with budgeting techniques – learning to tell their money where to go rather than wondering where it went.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

b. Reserves policy

The trustees agree that it is prudent for the Trust to maintain reserves capable of covering three months' worth of running costs to mitigate any risk of a drop in funding. This will provide the scope for any necessary, but unforeseen, expenditure which may arise. It is estimated that to meet this requirement, £10,000 in free reserves should be an appropriate target; to cover direct activity, as donated services are covered by Trent Vineyard.

The trustees report that the free reserves position is healthy to cover our reserves requirement.

c. Principal risks and uncertainties

The trustees are aware of their obligations regarding risk assessment and management. The trustees are satisfied that the necessary procedures and systems to mitigate risks are in operation.

d. Principal funding

June 23 - June 24, we again received £45,000 via Love your Neighbour, funded by Church Revitalisation Trust (CRT), which enabled us to continue our additional staffing in Employability, Debt Advice, Housing and Practical provision logistics. However, this will be reduced to £20,000 for the next period.

We also received just under £14,000 from Hope Debt Advice, which enabled us to continue to provide staffing and additional support related to debt advice.

The trustees report that the overall finances are in a good position at the end of June 2024.

Trent Vineyard continues to provide the majority of funding for the charity.

Income for the year totalled £372.9k (2023 - £385.2k).

Structure, governance and management

a. Constitution

Trent Compassion Trust is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

The day-to-day running is delegated to a number of staff who are employed by Trent Vineyard Church, along with several volunteers, the majority of whom are members of Trent Vineyard Church.

Trent Compassion Trust is also a subsidiary charity of Trent Vineyard.

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Structure, governance and management (continued)

d. Policies adopted for the induction and training of trustees

New trustees are appointed when appropriate. Suitable candidates are considered on the basis of their skills, experience and sympathy with the aims of the charity. New trustees have the opportunity of reviewing appropriate documents, including the accounts, as part of their induction process.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Disclosure of information to auditor

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, Barnett & Turner Accountants Ltd, has indicated his willingness to continue in office. The designated trustees will propose a motion reappointing the auditor at a meeting of the trustees.

Approved by order of the members of the board of trustees on 27 March 2025 and signed on their behalf by:

[As Signed]

C Gretton
(Trustee)

TRENT COMPASSION TRUST
(a company limited by guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 JUNE 2024

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST

Opinion

We have audited the financial statements of Trent Compassion Trust (the 'charitable company') for the year ended 30 June 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST
(CONTINUED)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST
(CONTINUED)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our planning process:

- We enquired of management the systems and controls the company has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The company did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the company. We determined that the following were most relevant: FRS 102, Companies Act 2006 and the Charities SORP.
- We considered the incentives and opportunities that exist in the company, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the company, together with the discussions held with the company at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Obtaining third-party confirmation of material bank balances.
- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST
(CONTINUED)

- Documenting and verifying all significant related party balances.
- Reviewing documentation such as the company board minutes for discussions of irregularities including fraud.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the directors of the entity.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

[As Signed]

Jonathan Wilson FCA CTA (senior statutory auditor)

For and on behalf of

Barnett & Turner Accountants Ltd

Statutory Auditor

Chartered Accountants

27 March 2025

TRENT COMPASSION TRUST
(a company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	As restated Total funds 2023 £
	Note				
Income from:					
Donations and legacies	4	119,163	245,988	365,151	344,724
Charitable activities	5	101	-	101	291
Other trading activities	6	16,042	-	16,042	9,176
Investments	7	3,175	-	3,175	2,035
Total income		138,481	245,988	384,469	356,226
Expenditure on:					
Raising funds	8	5,028	5,152	10,180	10,386
Charitable activities	9	111,890	257,640	369,530	367,235
Total expenditure		116,918	262,792	379,710	377,621
Net income/(expenditure)		21,563	(16,804)	4,759	(21,395)
Transfers between funds	17	8,374	(8,374)	-	-
Net movement in funds		29,937	(25,178)	4,759	(21,395)
Reconciliation of funds:					
Total funds brought forward		61,185	58,728	119,913	141,308
Net movement in funds		29,937	(25,178)	4,759	(21,395)
Total funds carried forward		91,122	33,550	124,672	119,913

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 32 form part of these financial statements.

TRENT COMPASSION TRUST
(a company limited by guarantee)
REGISTERED NUMBER: 04339357

BALANCE SHEET
AS AT 30 JUNE 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	20,271	25,702
Current assets			
Debtors	14	26,048	13,189
Cash at bank and in hand		117,572	210,559
		<u>143,620</u>	<u>223,748</u>
Creditors: amounts falling due within one year	15	(39,219)	(129,537)
Net current assets		<u>104,401</u>	94,211
Total net assets		<u><u>124,672</u></u>	<u><u>119,913</u></u>
Charity funds			
Restricted funds	17	33,550	58,728
Unrestricted funds	17	91,122	61,185
Total funds		<u><u>124,672</u></u>	<u><u>119,913</u></u>

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on 27 March 2025 and signed on their behalf by:

[As Signed]

C Gretton
(Trustee)

The notes on pages 16 to 32 form part of these financial statements.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Trent Compassion Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

We have increased or added some services to respond to the emerging needs across the city; such as being a storage and distribution centre for food banks, which has enabled us to continue to support people in need, albeit in a different way. After reviewing the finances the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

1. Accounting policies (continued)

1.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Short-term leasehold property	-	10%	straight-line method
Motor vehicles	-	25%	straight-line method
Office equipment	-	25%	straight-line method
Computer equipment	-	33%	straight-line method
Other fixed assets	-	25%	straight-line method

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

1.11 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

1. Accounting policies (continued)

1.12 Concessionary loans

Concessionary loans are loans which are made or received at below the prevailing market rate of interest, that are not repayable on demand and are for the purposes of furthering the objectives of Trent Compassion Trust.

Loans are recorded in the financial statements at the amount received or paid.

1.13 Fund accounting

General funds:

These funds are available for use at the discretion of the trustees in furtherance of the general objectives of the company.

Restricted funds:

These funds are used in accordance with any specific restrictions outlined by the donor and prioritise the relief of human suffering by tackling poverty and improving the life chances of people on minimal incomes in Nottingham.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

Trent Compassion Trust is a company limited by guarantee, registered in England and Wales, registration number 04339357 and a charitable company registered with The Charity Commission, registration number 1091918.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Determining the appropriate rate of depreciation of tangible fixed assets requires an estimate of the useful economic life and ultimate net realisable value. The useful economic life is determined to be the period during which each asset will be usable.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

4. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations			
Trent Vineyard *	93,991	-	93,991
Donations and grants	25,172	245,988	271,160
	<u>119,163</u>	<u>245,988</u>	<u>365,151</u>
	As restated Unrestricted funds 2023 £	Restricted funds 2023 £	As restated Total funds 2023 £
Donations			
Trent Vineyard *	78,092	-	78,092
Donations and grants	27,554	239,078	266,632
	<u>105,646</u>	<u>239,078</u>	<u>344,724</u>

* The above donation relates to facilities and services provided by Trent Vineyard, see note 10.

5. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Other charitable activities	<u>101</u>	<u>101</u>
	Unrestricted funds 2023 £	Total funds 2023 £
Other charitable activities	<u>291</u>	<u>291</u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £
Sale of donated goods	16,042	16,042

	Unrestricted funds 2023 £	Total funds 2023 £
Sale of donated goods	9,176	9,176

7. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest	3,175	3,175

	Unrestricted funds 2023 £	Total funds 2023 £
Bank interest	2,035	2,035

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

8. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donated sales direct costs	1,842	-	1,842
Wages and salaries	3,186	5,152	8,338
	<u>5,028</u>	<u>5,152</u>	<u>10,180</u>
		Unrestricted funds 2023 £	Total funds 2023 £
Donated sales direct costs		428	428
Wages and salaries		9,958	9,958
		<u>10,386</u>	<u>10,386</u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

9. Analysis of expenditure on charitable activities

Summary by expense type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Staff salaries	36,027	232,400	268,427
Client support	6,471	16,425	22,896
Projects and groups	605	251	856
Other staff support	1,743	786	2,529
Transportation	1,865	3,397	5,262
Administration	17,974	287	18,261
Facilities	45,804	64	45,868
Depreciation	1,401	4,030	5,431
	<u>111,890</u>	<u>257,640</u>	<u>369,530</u>
	<u><u>111,890</u></u>	<u><u>257,640</u></u>	<u><u>369,530</u></u>
	As restated Unrestricted funds 2023 £	Restricted funds 2023 £	As restated Total 2023 £
Staff salaries	34,750	222,894	257,644
Client support	2,229	37,948	40,177
Projects and groups	-	885	885
Other staff support	2,039	600	2,639
Transportation	4,109	-	4,109
Administration	18,497	27	18,524
Facilities	33,170	2,770	35,940
Depreciation	1,716	5,601	7,317
	<u>96,510</u>	<u>270,725</u>	<u>367,235</u>
	<u><u>96,510</u></u>	<u><u>270,725</u></u>	<u><u>367,235</u></u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

10. Donated services and facilities

	2024 £	2023 £
Salaries	36,027	34,750
Administration	12,942	11,556
Facilities	45,022	31,786
	<u>93,991</u>	<u>78,092</u>

The above amounts are included within donations in note 4 in the statement of source and application of funds, and also added into charitable expenditure in note 9, therefore having a nil impact on net resources for the year.

Unrestricted salaries as described above are donated by Trent Vineyard.

No employee received remuneration amounting to more than £60,000 in either year.

11. Auditor's remuneration

	2024 £	2023 £
Fees payable to the company's auditor for the audit of the company's annual accounts	<u>1,500</u>	<u>1,500</u>

12. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 30 June 2024, no trustee expenses have been incurred (2023 - £NIL).

TRENT COMPASSION TRUST
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

13. Tangible fixed assets

	Short-term leasehold property £	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Cost or valuation					
At 1 July 2023	60,349	20,469	16,504	23,142	120,464
Disposals	-	-	(3,058)	(3,574)	(6,632)
At 30 June 2024	60,349	20,469	13,446	19,568	113,832
Depreciation					
At 1 July 2023	36,434	18,795	16,391	23,142	94,762
Charge for the year	4,537	838	56	-	5,431
On disposals	-	-	(3,058)	(3,574)	(6,632)
At 30 June 2024	40,971	19,633	13,389	19,568	93,561
Net book value					
At 30 June 2024	19,378	836	57	-	20,271
At 30 June 2023	23,915	1,674	113	-	25,702

14. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	10,479	10,120
Other debtors	1,075	720
Prepayments and accrued income	14,494	2,349
	26,048	13,189

TRENT COMPASSION TRUST
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,741	1,680
Amounts owed to group undertakings	26,436	116,387
Accruals and deferred income	11,042	11,470
	<u>39,219</u>	<u>129,537</u>

	2024 £	2023 £
Deferred income at 1 July 2023	8,995	-
Resources deferred during the year	9,242	8,995
Amounts released from previous periods	(8,995)	-
	<u>9,242</u>	<u>8,995</u>

16. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	117,572	210,559
Financial assets measured at amortised cost	10,429	10,120
	<u>128,001</u>	<u>220,679</u>

	2024 £	2023 £
Financial liabilities		
Financial liabilities measured at amortised cost	3,541	4,155

Financial assets measured at fair value through income and expenditure comprise bank and cash balances.

Financial assets measured at amortised cost comprise trade debtors.

Other financial liabilities measured at amortised cost comprise trade creditors and accruals.

TRENT COMPASSION TRUST
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

17. Statement of funds

Statement of funds - current year

	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2024 £
Unrestricted funds					
General Funds	61,185	138,481	(116,918)	8,374	91,122
Restricted funds					
Thomas Farr	-	3,000	(3,000)	-	-
Charles Littlewood Hill	-	3,500	(3,500)	-	-
The Chetwode Foundation - White Goods	2,651	-	(1,114)	-	1,537
Love Cities	(208)	45,000	(54,792)	-	(10,000)
NCC Homeless Food Provision	1,245	-	(1,021)	-	224
The Joseph Rank Trust	10,175	-	(1,935)	-	8,240
Garfield Weston Foundation	5,398	-	(2,479)	-	2,919
Hope (Debt Advice)	5,245	13,618	(18,863)	-	-
J N Derbyshire	-	4,000	(2,969)	-	1,031
SSBC Ideas	-	3,000	(1,091)	-	1,909
Forman Hardy	1,000	-	(1,000)	-	-
Wollaton Rotary Club	1,600	-	(1,600)	-	-
The Jones Trust	3,686	-	(3,686)	-	-
Trent Vineyard	13,456	157,825	(147,299)	-	23,982
Albert Hunt Trust	889	-	(889)	-	-
Individuals	5,510	-	-	(5,510)	-
Acts of Compassion	1,294	-	-	(1,294)	-
The Lemn Sissay Foundation	3,004	-	(477)	-	2,527
Other restricted funds	3,783	16,045	(17,077)	(1,570)	1,181
	58,728	245,988	(262,792)	(8,374)	33,550
Total of funds	119,913	384,469	(379,710)	-	124,672

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

17. Statement of funds (continued)

Purpose of funds

General funds:

These funds are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Restricted funds:

Thomas Farr

To support people back into employment and assist people to rehabilitate back into society and work when leaving prison.

Charles Littlewood Hill

To support people back into employment and provide household goods for those in need in the city and mentor those suffering with mental health.

The Chetwode Foundation

To provide white goods for those in need in our city.

Love Cities

To support those in need in our city. The overdrawn balance has been funded by general funds and was purely due to the timing of costs incurred. In the following financial year's figures this netted off to a zero deficit.

Hope (Debt Advice)

For the provision of debt advice services and support.

NCC Homeless Food Provision

For the provision of food and practical items to those in need in the city.

Garfield Weston Foundation

To support the charity with various projects.

JN Derbyshire

To provide household goods for those in need in the city and mentor those suffering with mental health and tackling homelessness in the city.

SSBC Ideas

To support expectant mothers with baby equipment and training on healthy living.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

17. Statement of funds (continued)

The Jones Trust

To equip people who have never been in work or are wanting to return to work, with the skills they need to succeed.

Forman Hardy

For the provision of furniture, white goods, mental health support. Community space and employability programmes.

Wollaton Rotary Club

To support those in need in our city.

Albert Hunt Trust

To provide household goods for those in need in the city.

Individuals

For the provision of furniture, white goods, food or clothing for clients referred to Trent Compassion.

Acts of Compassion

To support people with a range of needs in our community as well as provide gifts to care and health workers and prison workers serving our city as a token of thanks for all they do.

The Lemn Sissay Foundation

For practical provision for children in or leaving foster care.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

17. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 July 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
Unrestricted funds				
General Funds	50,933	146,081	(135,829)	61,185
Restricted funds				
Thomas Farr	1,484	-	(1,484)	-
Charles Littlewood Hill	128	-	(128)	-
The Chetwode Foundation - White Goods	4,671	-	(2,020)	2,651
Love Cities	-	49,911	(50,119)	(208)
NCC Homeless Food Provision	-	2,500	(1,255)	1,245
The Joseph Rank Trust	12,172	-	(1,997)	10,175
Garfield Weston Foundation	17,197	-	(11,799)	5,398
Hope (Debt Advice)	-	11,065	(5,820)	5,245
J N Derbyshire	175	-	(175)	-
SSBC Ideas	59	-	(59)	-
Forman Hardy	-	1,000	-	1,000
Wollaton Rotary Club	-	1,600	-	1,600
The Jones Trust	2,375	3,000	(1,689)	3,686
Trent Vineyard	19,042	155,082	(160,668)	13,456
Albert Hunt Trust	-	-	889	889
Individuals	7,474	2,070	(4,034)	5,510
Acts of Compassion	22,955	7,350	(29,011)	1,294
The Lemn Sissay Foundation	1,405	2,000	(401)	3,004
Other restricted funds	1,238	3,500	(955)	3,783
	90,375	239,078	(270,725)	58,728
Total of funds	141,308	385,159	(406,554)	119,913

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	9,056	11,215	20,271
Current assets	112,042	31,578	143,620
Creditors due within one year	(29,976)	(9,243)	(39,219)
	<u>91,122</u>	<u>33,550</u>	<u>124,672</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	10,458	15,244	25,702
Current assets	171,269	52,479	223,748
Creditors due within one year	(120,542)	(8,995)	(129,537)
	<u>61,185</u>	<u>58,728</u>	<u>119,913</u>

19. Prior year adjustments

The comparative figures in 2023 for donations from the parent charity and related charitable expenditure have both been re-stated by the same amount. This is reflected within donations in note 4 and charitable expenditure in note 9. The Trustees consider the revised allocation to be a more appropriate reflection of the relationship between the parent and charity. There is no impact from these restatements on the result for the year ended 30 June 2023 or the reserves held at that date.

20. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

21. Related party transactions

There are no further related third party transactions to disclose.

22. Controlling party

The parent company is Trent Vineyard, Unit 1, Easter Park, Lenton Lane, Nottingham, NG7 2PX, company registration number 3018774, registered in England and Wales and charity registration number 1044369.

Accounts

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

TRENT COMPASSION TRUST
(a company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its trustees and advisers	1
Trustees' report	2 - 8
Trustees' responsibilities statement	9
Independent auditor's report on the financial statements	10 - 13
Statement of financial activities	14
Balance sheet	15
Notes to the financial statements	16 - 31

TRENT COMPASSION TRUST
(a company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2023**

Trustees	S Dunlop, also a trustee of Trent Vineyard (resigned 1 August 2023) J Henderson H Buck (resigned 1 October 2022) J J Woodliffe, also a trustee of Trent Vineyard (appointed 1 September 2023) C Gretton (appointed 1 September 2023) A P Robinson (appointed 1 September 2023) R E Hazledine (appointed 11 January 2024)
Company registered number	04339357
Charity registered number	1091918
Registered office	Lenton House Lenton Lane Nottingham NG7 2PX
Principal operating office	Unit 1 Easter Park Lenton Lane Nottingham NG7 2PX
Company secretary	J G Pagdin to 25 September 2023, P T D Bevan from 25 September 2023
Independent auditor	Barnett & Turner Accountants Ltd Statutory Auditor Chartered Accountants Cromwell House 68 West Gate Mansfield Nottinghamshire NG18 1RR
Bankers	CAF Bank 25 Kings Hill West Malling Kent ME19 4JQ

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their annual report together with the audited financial statements of the company for the year from 1 July 2022 to 30 June 2023. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Trent Compassion Trust's main activity is run through a project called "The Arches" which is a practical resource centre for those in need in Nottingham. We provide furniture, clothing, child and baby equipment, emergency food and household goods. Our desire at The Arches is to demonstrate God's love in a practical way through generosity and treating people with dignity and respect. We aim to support our visitors to build self-confidence and self-esteem, empowering them to reach their potential.

In 2001, The Arches was started by Trent Vineyard church. Trent Vineyard is a large contemporary church in Nottingham with a vision to serve and help those in need, and help the disadvantaged and socially excluded members of society in Nottingham. A row of derelict arches under Abbey Bridge was converted and renovated into a place to store and distribute furniture, household goods, clothing, baby equipment and emergency food. After 11 years of growth, the Arches moved into a renovated building on Lenton Lane, next to Trent Vineyard. In 2019 Trent Compassion Trust was created to include additional existing Trent Vineyard activities with the aim of giving people not only immediate emergency support, but also additional support to step forward in their circumstances. With over 300 volunteers, mainly from Trent Vineyard, the Trent Compassion Trust is able to reach out to thousands of vulnerable people, taking referrals from over 100 organisations in Nottingham.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

There are 8 main areas where we provide crisis relief, rehabilitation or development opportunities across Nottinghamshire:

Provide practical support – Practical provision

Our aim at The Arches is to meet people's urgent practical needs, focusing on clients moving into empty properties and supporting them with essential furniture and household goods to ensure an acceptable standard of living. They might have recently been housed with very little, be fleeing from domestic violence or seeking asylum.

We take referrals from a range of organisations across our city.

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Achievements and performance (continued)

We have partnered with other charities in the city to support the foodbank network and we have utilised our building and logistics capability to store and distribute large food donations easing the pressure on storage at many of the foodbanks themselves.

We continue to be committed to doing what we can to meet the needs of our community and are partnering with Hope Nottingham (Charity 1161248) and others charities and organisations to get essential supplies, including food, to those in need.

"I just wanted to say thank you so much for all your help with sourcing and putting a fridge in for Grace. For the first time ever Grace text saying she actually felt happy, this is amazing thank you thank you thank you. Please could you pass on the thanks from Grace and her family and myself, you have changed her whole world. I knew a fridge was a big deal but I honestly didn't know how much it would lift her mood." – (Gillian Priday, Macmillan Teenage Cancer)

Providing practical provision out in the city- Soup Run

Soup Run happens 3 times a week where our teams go into Nottingham City centre, provide hot food and drinks for those sleeping rough or unable to buy their own food – on Tuesday, Thursday and Friday. We go into the market square offering food, worship, prayer and healing for the public – basically bringing the church to the streets.

Some of these clients then become a part of the Trent Compassion Community and often access our other services. We have seen some of them become regular volunteers.

Providing community and life skills for refugees

We provide meeting space and meetings to gather refugees on the margins of society, especially those experiencing isolation to become part of a community at The Arches and benefit from life-skills sessions to help them on their journey of integration into wider society.

This is facilitated in a number of ways such as:

- Ukraine group – a number of Ukrainian women and children fleeing the conflict in their home country are hosted by members of Trent Vineyard. These church members are providing a safe and welcoming place to live for 6 months and in some cases beyond this time frame. The Arches team supports the hosts by meeting with them, also providing opportunities for the Ukrainians to meet as a community on a regular basis.
- English classes – Once a week we host an English class for those who want to learn English, often as part of their journey towards the citizenship test. We provide a safe environment for them to learn, providing free childcare for mums who are part of the class to help with their learning.
- Iranian group – within the life of Trent Vineyard, we have an Iranian Small Group which meets mid-week to pray, worship and read the bible, all growing in faith and community.
- Afghan group – we started this group after the war in 2021, supported by Nottingham Refugee Forum (NRF) project workers. The project workers partnered with our team to host welcome events and afternoon tea events, paid for by The Arches. 12 families attended the events, 3 of which are hosted by us each year.
- Citizenship test – in order to continue living in the UK with a greater degree of stability, all refugees need to take this test. We put together an 8-week course aiming to provide a good understanding of what is

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Achievements and performance (continued)

required in the test in preparation for taking it. We cover an introduction to the process, its history and development; British Social history, culture, places of interest, government and sport. We're in regular conversation with partner charity Refugee Roots with an aim to start a course as a funded pilot. After reviewing the effectiveness of the course, providing there are successful outcomes and positive feedback, we want to offer it to other agencies in the city, which would require funding.

- Refugee Football- We started hosting football weekly on Monday nights in January 2023 for men who are asylum seekers isolated in hotels in the north of the city. This group is growing and developing into a thriving community and they have been to Alton Towers and to watch Notts County play together.

Provide an opportunity for community - Step Forward Community

We have a number of additional groups that aim to build and encourage ongoing relationships, not only between our volunteers and visitors, but also among our visitors themselves. All receive a warm welcome and are able to learn more about other free services that we offer in order to move people out of isolation.

As well as practical support and meeting client's immediate needs through The Arches practical provision, Trent Compassion aims to support clients as they build self-confidence and self-esteem in order to empower them to reach their full potential through our many services, which will bring about a sense of community spirit and promote interaction between clients.

Step Forward Money Advice (SFMA) partnerships include St Annes Advice, Hope Nottingham, The Woven Group of Churches, Cornerstone, Kings Money Advice, the Nottingham Financial Resilience Forum, Framework and Probation Service as well as others.

Provide community in prisons

We have a good and increasing working relationship with three of our local prisons, HMP Foston Hall (women's' prison), HMP Nottingham Prison and HMP Whatton, where we go in to develop community and professional relationships with the prisoners and deliver services with them once a month, we deliver an emotional intelligence course every week (Nottingham) and we also support the prisoners upon their release from prison.

We recently helped a parolee secure accommodation and were then also able to help him with practical support of furniture, household goods, as well as including him in our employability programme here in Trent Compassion.

We would like to train more people and develop our emotional intelligence course, so that more trained people can go into prisons and help prisoners in this area and offer further support on their release from prison in helping them reintegrate into society, similar to the ex-offender aforementioned, and stop the re-offending cycle.

In partnership with Hope into Action (Charity), we support the management of a House specifically for ex-offenders. These are ex-offenders we've supported in prison prior to their release, where we teach them life skills, how to cook, as well as employability skills. We want them to ultimately succeed by breaking the cycle of re-offending behaviour.

Provide financial assistance

Trent Vineyard has been providing debt management support for over 20 years and has long desired to respond to specific needs around financial poverty, debt and money worries. Since 2011, Step Forward Money Advice (formerly Trent Debt Advice) has helped people living in Nottinghamshire and surrounding regions, and is affiliated to Community Money Advice and Advice UK. We want to give people hope and non-judgemental practical support, whatever their background, circumstances or beliefs. We deliver this help through a

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Achievements and performance (continued)

combination of money management training courses and one-to-one casework support. People directly benefit from our support in four ways:

1. Practical help, via free money management training courses.
2. Free, professional debt, budgeting and money management advice.
3. Emotional support.
4. Signposting to other services and agencies.

Step Forward Money Advice is a free and friendly service open to anyone in need of budgeting or debt advice. It offers free, confidential debt advice and money management support.

"By volunteering to serve the Nottingham community through Step Forward Money Advice, I have the enormous privilege of seeing people released from fear and uncertainty in their finances. They are able to take advantage of the expertise we have developed over the years. We not only act as an intermediary between them and their creditors but also encourage them to move forward in their lives with more confidence and control in their finances" – Step Forward Money Advice volunteer

Provide ongoing support - Step Forward Housing

We are continuing our partnership with the charity 'Hope into Action' helping to furnish properties and support residents at 4 houses. Our role is to provide friendship groups, community and support for the tenants.

One is called 'Swan house' where women stay for a period of anywhere between 3 months and 2 years. The second 'Kingfisher house' supports stage 3 clients moving on from rehabilitation with the Carpenter's Arms. The third 'Sandmartin house' supports a family with long term accommodation. The fourth supports people coming out of prison or rehab (where they have previously been in prison).

Provide ongoing support – Step Forward Employability

The purpose of the programme is to work alongside people with multiple barriers seeking work, particularly for those who have been marginalised in society for various reasons and may need intensive support to be ready to seek work. Our vision is to empower the participants through employability training and life skills workshops to work towards becoming employed.

We prepare each participant who is presently out of work to work towards getting back into work or for those who are long term unemployed or have never worked, through our 3-tiered programme to work towards employment. We look at long term and transformational change and our Step Forward programme is an employability and educational project to equip people who are long-term unemployed, experiencing poverty and isolation and we help them to gain life skills through CV workshops, work experience, one-to-one sessions and other workshops and trips throughout the years which help them with life skills.

The programme is made up of three areas: workshops and training, coaching sessions - these will be both 1:1 mentoring session and in small groups.

Participants commit to the programme and invest in themselves. At the beginning of each contract the programme supervisor/coach completes a narrative assessment in order to establish where they are currently and where they would like to be, any potential challenges or obstacles that could get in the way of them getting the most from the programme. What support they may require from us or others in order to achieve their goals and finally what do they like doing and what others say that they are good at. Each participant is then given a

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Achievements and performance (continued)

bespoke development plan with an overarching goal that they would like to achieve that is reviewed every six weeks.

All our participants have grown in self-confidence, living a healthier and more balanced lifestyle, some then volunteering and a few have found employment. Each one has an up-to-date CV and got involved in serving at Trent and part of a community small group in Step Forward Community.

Mentors training workshops have taken place and each mentor now has a very comprehensive mentors' handbook.

"What a lovely welcome, course and lunch. The facilitators were genuinely caring and supportive"

We have seen some wonderful and life-changing things happen at Trent Compassion Trust and have many stories to tell from the past year.

- The number of clients visiting to access practical provision was 706. These visitors represented a total of 1,821 people in our community, with 357 of these being refugees and asylum seekers.
- The Arches saw many people of different nationalities come through their doors to be assigned a Project Worker.
- Our largest referrers are Framework, Nottingham City Council, Nottingham Community Housing Association, NHS, Nottingham City Homes Association. These five referrers (out of a total of 81) account for over 51% of clients seen.
- Step Forward Employability continues to work with external partners supporting over 30 attendees with around 5-10 attendees each session. This included local partnerships with Radiant Cleaners, Carpenter's Arms, Exaireo, Hope into Action, Nottingham Forest FC Charitable Trust, Notts County FC Charitable Trust, Local Prisons, Jericho Road, CAN, TNT and Teen Challenge.
- One ex-client got a job working ten hours per week with a cleaning company Grace Enterprises, one ex-client got 10 hours per week working with Nottingham Forest. Both ex-clients took part in our Step Forward Employability programme.
- Those involved in fundraising continue to work hard having filed 114 applications to both national and local funders.
- We have again had practical provision support from local organisations such as Loughborough University, who have donated hundreds of bedding items such as duvets and pillows.
- We are continuing our partnership with 'Hope into Action' helping to furnish properties of those in need. We are now supporting four properties in conjunction with Hope into Action via Step Forward Housing.
- 5,000 gifts were given by us to all prisoners in HMP Nottingham, Foston & Ranby.
- Soup run have served over 1000 hot drinks and snack bags between 1 July 22 and 30 June 2023.
- Step Forward Money Advice, clients have had a total debt of £1,568,529.55 with an average debt of £10,119.55 per person.

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Achievements and performance (continued)

- We have seen 155 clients, 46 clients had children. We were able to help 25 clients have their debts totally written off, giving them a clean slate and 15 of them are in the process of gradually clearing their debts.
- We have run 4 money management courses through the year enabling 63 people to have help with budgeting techniques – learning to tell their money where to go rather than wondering where it went.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The trustees agree that it is prudent for the Trust to maintain reserves capable of covering two months' worth of running costs to mitigate any risk of a drop in funding. This will also provide scope for any necessary but unforeseen capital expenditure which may arise. It is estimated that to meet this requirement, £25,000 in free reserves should be an appropriate target.

The trustees report that the free reserves position is healthy to cover our reserves requirement.

c. Principal risks and uncertainties

The trustees are aware of their obligations regarding risk assessment and management. The trustees are satisfied that the necessary procedures and systems to mitigate risks are in operation.

d. Principal funding

2022 saw a grant be received via a similar process to the 2021 bid as part of a conglomerate bid (via Love Cities) to the DCMS. This match fund bid had a value of just over £49,900 supporting Trent Compassion's Debt advice, Employability services and wraparound care services.

We also received just over £20,000 from Hope Debt Advice, which enabled us to provide staffing and additional support related to debt advice.

The trustees report that the overall finances are in a good position at the end of June 2023.

Trent Vineyard continues to provide the majority of funding for the charity.

Income for the year totalled £385.2k (2022 - £423.6k).

Structure, governance and management

a. Constitution

Trent Compassion Trust is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Structure, governance and management (continued)

b. Methods of appointment or election of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

The day-to-day running is delegated to a number of staff who are employed by Trent Vineyard Church, along with several volunteers, the majority of whom are members of Trent Vineyard Church.

Trent Compassion Trust is also a subsidiary charity of Trent Vineyard.

d. Policies adopted for the induction and training of trustees

New trustees are appointed when appropriate. Suitable candidates are considered on the basis of their skills, experience and sympathy with the aims of the charity. New trustees have the opportunity of reviewing appropriate documents, including the accounts, as part of their induction process.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Disclosure of information to auditor

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, Barnett & Turner Accountants Ltd, has indicated his willingness to continue in office. The designated trustees will propose a motion reappointing the auditor at a meeting of the trustees.

Approved by order of the members of the board of trustees on
and signed on their behalf by:

C Gretton
(Trustee)

TRENT COMPASSION TRUST
(a company limited by guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 JUNE 2023

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial . Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST

Opinion

We have audited the financial statements of Trent Compassion Trust (the 'charitable company') for the year ended 30 June 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST
(CONTINUED)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST
(CONTINUED)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our planning process:

- We enquired of management the systems and controls the company has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The company did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the company. We determined that the following were most relevant: FRS 102, Companies Act 2006 and the Charities SORP.
- We considered the incentives and opportunities that exist in the company, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the company, together with the discussions held with the company at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Obtaining third-party confirmation of material bank balances.
- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST
(CONTINUED)

- Documenting and verifying all significant related party balances.
- Reviewing documentation such as the company board minutes for discussions of irregularities including fraud.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the directors of the entity.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Wilson FCA CTA (senior statutory auditor)

For and on behalf of

Barnett & Turner Accountants Ltd

Statutory Auditor

Chartered Accountants

Date:

TRENT COMPASSION TRUST
(a company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	134,579	239,078	373,657	410,432
Charitable activities	5	291	-	291	118
Other trading activities	6	9,176	-	9,176	12,899
Investments	7	2,035	-	2,035	139
Total income		146,081	239,078	385,159	423,588
Expenditure on:					
Raising funds	8	10,386	-	10,386	7,537
Charitable activities	9	125,443	270,725	396,168	400,993
Total expenditure		135,829	270,725	406,554	408,530
Net movement in funds		10,252	(31,647)	(21,395)	15,058
Reconciliation of funds:					
Total funds brought forward		50,933	90,375	141,308	126,250
Net movement in funds		10,252	(31,647)	(21,395)	15,058
Total funds carried forward		61,185	58,728	119,913	141,308

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 31 form part of these financial statements.

TRENT COMPASSION TRUST
(a company limited by guarantee)
REGISTERED NUMBER: 04339357

BALANCE SHEET
AS AT 30 JUNE 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	25,702	30,739
Current assets			
Debtors	14	13,189	3,143
Cash at bank and in hand		210,559	282,658
		223,748	285,801
Creditors: amounts falling due within one year	15	(129,537)	(175,232)
Net current assets		94,211	110,569
Total net assets		119,913	141,308
Charity funds			
Restricted funds	17	58,728	90,375
Unrestricted funds	17	61,185	50,933
Total funds		119,913	141,308

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:

C Gretton
(Trustee)

The notes on pages 16 to 31 form part of these financial statements.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Trent Compassion Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

We have increased or added some services to respond to the emerging needs across the city; such as being a storage and distribution centre for food banks, which has enabled us to continue to support people in need, albeit in a different way. After reviewing the finances the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting policies (continued)

1.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Short-term leasehold property	-	10%	straight-line method
Motor vehicles	-	25%	straight-line method
Office equipment	-	25%	straight-line method
Computer equipment	-	33%	straight-line method
Other fixed assets	-	25%	straight-line method

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

1.11 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting policies (continued)

1.12 Concessionary loans

Concessionary loans are loans which are made or received at below the prevailing market rate of interest, that are not repayable on demand and are for the purposes of furthering the objectives of Trent Compassion Trust.

Loans are recorded in the financial statements at the amount received or paid.

1.13 Fund accounting

General funds:

These funds are available for use at the discretion of the trustees in furtherance of the general objectives of the company.

Restricted funds:

These funds are used in accordance with any specific restrictions outlined by the donor and prioritise the relief of human suffering by tackling poverty and improving the life chances of people on minimal incomes in Nottingham.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

Trent Compassion Trust is a company limited by guarantee, registered in England and Wales, registration number 04339357 and a charitable company registered with The Charity Commission, registration number 1091918.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Determining the appropriate rate of depreciation of tangible fixed assets requires an estimate of the useful economic life and ultimate net realisable value. The useful economic life is determined to be the period during which each asset will be usable.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

4. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations			
Trent Vineyard *	107,025	-	107,025
Donations	27,554	239,078	266,632
	<u>134,579</u>	<u>239,078</u>	<u>373,657</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations			
Trent Vineyard *	93,442	-	93,442
Donations	6,811	310,179	316,990
	<u>100,253</u>	<u>310,179</u>	<u>410,432</u>

* The above donation relates to facilities and services provided by Trent Vineyard, see note 10.

5. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £
Other charitable activities	<u>291</u>	<u>291</u>
	Unrestricted funds 2022 £	Total funds 2022 £
Other charitable activities	<u>118</u>	<u>118</u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £
Sale of donated goods	9,176	9,176

	Unrestricted funds 2022 £	Total funds 2022 £
Sale of donated goods	12,899	12,899

7. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Bank interest	2,035	2,035

	Unrestricted funds 2022 £	Total funds 2022 £
Bank interest	139	139

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

8. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £
Donated sales direct costs	428	428
Wages and salaries	9,958	9,958
	<u>10,386</u>	<u>10,386</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donated sales direct costs	1,178	-	1,178
Wages and salaries	3,054	3,305	6,359
	<u>4,232</u>	<u>3,305</u>	<u>7,537</u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

9. Analysis of expenditure on charitable activities

Summary by expense type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Staff salaries	19,587	222,894	242,481
Client support	2,229	37,948	40,177
Projects and groups	-	885	885
Other staff support	2,039	600	2,639
Transportation	4,109	-	4,109
Administration	20,304	27	20,331
Facilities	75,459	2,770	78,229
Depreciation	1,716	5,601	7,317
	<u>125,443</u>	<u>270,725</u>	<u>396,168</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Staff salaries	36,327	195,324	231,651
Client support	5,191	85,725	90,916
Projects and groups	28	443	471
Other staff support	2,534	1,190	3,724
Transportation	1,678	870	2,548
Administration	23,732	-	23,732
Facilities	38,496	-	38,496
Depreciation	1,716	7,739	9,455
	<u>109,702</u>	<u>291,291</u>	<u>400,993</u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

10. Donated services and facilities

	2023 £	2022 £
Salaries	34,750	36,327
Administration	11,556	19,431
Facilities	31,786	37,684
	<u>78,092</u>	<u>93,442</u>

The above amounts are included within donations in note 4 in the statement of source and application of funds, and also added into charitable expenditure in note 9, therefore having a nil impact on net resources for the year.

Unrestricted salaries as described above are donated by Trent Vineyard.

No employee received remuneration amounting to more than £60,000 in either year.

11. Auditor's remuneration

	2023 £	2022 £
Fees payable to the company's auditor for the audit of the company's annual accounts	<u>1,500</u>	<u>1,500</u>

12. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 30 June 2023, no trustee expenses have been incurred (2022 - £NIL).

TRENT COMPASSION TRUST
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

13. Tangible fixed assets

	Short-term leasehold property £	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Cost or valuation					
At 1 July 2022	58,069	20,469	16,504	23,142	118,184
Additions	2,280	-	-	-	2,280
At 30 June 2023	<u>60,349</u>	<u>20,469</u>	<u>16,504</u>	<u>23,142</u>	<u>120,464</u>
Depreciation					
At 1 July 2022	32,022	17,957	15,807	21,659	87,445
Charge for the year	4,412	838	584	1,483	7,317
At 30 June 2023	<u>36,434</u>	<u>18,795</u>	<u>16,391</u>	<u>23,142</u>	<u>94,762</u>
Net book value					
At 30 June 2023	<u>23,915</u>	<u>1,674</u>	<u>113</u>	<u>-</u>	<u>25,702</u>
At 30 June 2022	<u>26,047</u>	<u>2,512</u>	<u>697</u>	<u>1,483</u>	<u>30,739</u>

14. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	10,120	-
Other debtors	720	-
Prepayments and accrued income	2,349	3,143
	<u>13,189</u>	<u>3,143</u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

15. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,680	6,183
Amounts owed to group undertakings	116,387	166,949
Accruals and deferred income	11,470	2,100
	<u>129,537</u>	<u>175,232</u>
	2023 £	2022 £
Resources deferred during the year	<u>8,995</u>	<u>-</u>

16. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>220,679</u>	<u>282,658</u>
	2023 £	2022 £
Financial liabilities		
Financial liabilities measured at amortised cost	<u>4,155</u>	<u>8,283</u>

Financial assets measured at fair value through income and expenditure comprise bank and cash balances.

Financial assets measured at amortised cost comprise trade debtors.

Other financial liabilities measured at amortised cost comprise trade creditors, accruals and bank overdraft.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

17. Statement of funds

Statement of funds - current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
Unrestricted funds				
General Funds	50,933	146,081	(135,829)	61,185
Restricted funds				
Love Your Neighbour	1,484	-	(1,484)	-
Nottingham Building Society	128	-	(128)	-
The Chetwode Foundation - White Goods	4,671	-	(2,020)	2,651
Love Cities	-	49,911	(50,119)	(208)
NCC Homeless Food Provision	-	2,500	(1,255)	1,245
The Joseph Rank Trust	12,172	-	(1,997)	10,175
Garfield Weston Foundation	17,197	-	(11,799)	5,398
Hope (Debt Advice)	-	11,065	(5,820)	5,245
The Toyota Foundation	175	-	(175)	-
Trusthouse Charitable Foundation	59	-	(59)	-
The Fifty Fund	1,500	3,500	-	5,000
Forman Hardy	-	1,000	-	1,000
Wollaton Rotary Club	-	1,600	-	1,600
The Jones Trust	2,375	3,000	(1,689)	3,686
Trent Vineyard	19,042	155,082	(160,668)	13,456
Albert Hunt Trust	-	-	889	889
Individuals	7,474	2,070	(4,034)	5,510
Acts of Compassion	22,955	7,350	(29,011)	1,294
The Lemn Sissay Foundation	1,405	2,000	(401)	3,004
Other restricted funds	(262)	-	(955)	(1,217)
	90,375	239,078	(270,725)	58,728
Total of funds	141,308	385,159	(406,554)	119,913

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

17. Statement of funds (continued)

Purpose of funds

General funds:

These funds are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Restricted funds:

Love Cities

To support those in need in our city. The immaterial overdrawn balance has been funded by general funds which will be reflected in the current financial year's figures.

Hope (Debt Advice)

For the provision of debt advice services and support.

NCC Homeless Food Provision

For the provision of food and practical items to those in need in the city.

The Jones Trust

To equip people who have never been in work or are wanting to return to work, with the skills they need to succeed.

Forman Hardy

For the provision of furniture, white goods, mental health support. Community space and employability programmes.

Wollaton Rotary Club

To support those in need in our city.

Individuals

For the provision of furniture, white goods, food or clothing for clients referred to Trent Compassion.

The Lemn Sissay Foundation

For practical provision for children in or leaving foster care.

TRENT COMPASSION TRUST
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

17. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
Unrestricted funds				
General Funds	51,458	113,409	(113,934)	50,933
Restricted funds				
Love Your Neighbour	2,962	32,942	(34,420)	1,484
Nottingham Building Society	257	-	(129)	128
The Chetwode Foundation - White Goods	1,061	6,250	(2,640)	4,671
Love Cities	1,542	-	(1,542)	-
NCC Homeless Food Provision	39	-	(39)	-
The Joseph Rank Trust	14,371	-	(2,199)	12,172
Garfield Weston Foundation	8,793	10,000	(1,596)	17,197
Hope (Debt Advice)	1,081	-	(1,081)	-
The Toyota Foundation	349	-	(174)	175
Trusthouse Charitable Foundation	117	-	(58)	59
The Fifty Fund	2,921	1,500	(2,921)	1,500
Forman Hardy	294	-	(294)	-
Wollaton Rotary Club	4,613	-	(4,613)	-
The Jones Trust	2,754	-	(379)	2,375
Trent Vineyard	-	186,114	(167,072)	19,042
Individuals	19,243	1,430	(13,199)	7,474
Acts of Compassion	10,534	44,066	(31,645)	22,955
The Lemn Sissay Foundation	1,405	-	-	1,405
Other restricted funds	2,456	27,877	(30,595)	(262)
	74,792	310,179	(294,596)	90,375
Total of funds	126,250	423,588	(408,530)	141,308

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

17. Statement of funds (continued)

General funds:

These funds are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Restricted funds:

These funds are used in accordance with any specific restrictions outlined by the donor and prioritise the relief of human suffering by tackling poverty and improving the life chances of people on minimal incomes in Nottingham.

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	10,458	15,244	25,702
Current assets	171,269	52,479	223,748
Creditors due within one year	(120,542)	(8,995)	(129,537)
	<u>61,185</u>	<u>58,728</u>	<u>119,913</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	12,175	18,564	30,739
Current assets	213,990	71,811	285,801
Creditors due within one year	(175,232)	-	(175,232)
	<u>50,933</u>	<u>90,375</u>	<u>141,308</u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

19. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

20. Related party transactions

There are no further related third party transactions to disclose.

21. Controlling party

The parent company is Trent Vineyard, Unit 1, Easter Park, Lenton Lane, Nottingham, NG7 2PX, company registration number 3018774, registered in England and Wales and charity registration number 1044369.

Trent Compassion Trust

England & Wales - Charity number 1091918

Accounts

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

TRENT COMPASSION TRUST
(a company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its trustees and advisers	1
Trustees' report	2 - 8
Trustees' responsibilities statement	9
Independent auditor's report on the financial statements	10 - 13
Statement of financial activities	14
Balance sheet	15
Notes to the financial statements	16 - 30

TRENT COMPASSION TRUST
(a company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2022**

Trustees	S Dunlop J Henderson H Buck (resigned 27 July 2022)
Company registered number	04339357
Charity registered number	1091918
Registered office	Lenton House Lenton Lane Nottingham NG7 2PX
Principal operating office	Unit 1 Easter Park Lenton Lane Nottingham NG7 2PX
Company secretary	A L Delaney to 21 July 2021, J G Pagdin from 21 July 2021
Independent auditor	Barnett & Turner Accountants Ltd Statutory Auditor Chartered Accountants Cromwell House 68 West Gate Mansfield Nottinghamshire NG18 1RR
Bankers	CAF Bank 25 Kings Hill West Malling Kent ME19 4JQ

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their annual report together with the audited financial statements of the company for the year from 1 July 2021 to 30 June 2022. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Trent Compassion Trust's main activity is run through a project called "The Arches" which is a practical resource centre for those in need in Nottingham. We provide furniture, clothing, child and baby equipment, emergency food and household goods. Our desire at The Arches is to demonstrate God's love in a practical way through generosity and treating people with dignity and respect. We aim to support our visitors to build self-confidence and self-esteem, empowering them to reach their potential.

In 2001, The Arches was started by Trent Vineyard church. Trent Vineyard is a large contemporary church in Nottingham with a vision to serve and help those in need, and help the disadvantaged and socially excluded members of society in Nottingham. A row of derelict arches under Abbey Bridge was converted and renovated into a place to store and distribute furniture, household goods, clothing, baby equipment and emergency food. After 11 years of growth, the Arches moved into a renovated building on Lenton Lane, next to Trent Vineyard. In 2019 Trent Compassion Trust was created to include additional existing Trent Vineyard activities with the aim of giving people not only immediate emergency support, but also additional support to step forward in their circumstances. With over 300 volunteers, mainly from Trent Vineyard, the Trent Compassion Trust is able to reach out to thousands of vulnerable people, taking referrals from over 100 organisations in Nottingham.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

There are 8 main areas where we provide crisis relief, rehabilitation or development opportunities across Nottinghamshire:

Provide practical support – Practical provision

Our aim at The Arches is to meet people's urgent practical needs, focusing on clients moving into empty properties and supporting them with essential furniture and household goods to ensure an acceptable standard of living. They might have recently been housed with very little, be fleeing from domestic violence or seeking asylum.

We take referrals from a range of organisations across our city.

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Achievements and performance (continued)

We have partnered with other charities in the city to support the foodbank network and we have utilised our building and logistics capability to store and distribute large food donations easing the pressure on storage at many of the foodbanks themselves.

We continue to be committed to doing what we can to meet the needs of our community and are partnering with Hope Nottingham (Charity 1161248) and others charities and organisations to get essential supplies, including food, to those in need.

Providing practical provision out in the city- Soup Run

Soup run happens twice a week where our teams go into Nottingham City centre, provide hot food and drinks for those sleeping rough or unable to buy their own food – once on Tuesday and once on Friday. We go into the market square for offering food, worship, prayer and healing for the public – basically bringing the church to the streets.

We had a vision evening in March and we were able to recruit enough team to go back to a weekly Friday night rotation. We have continued to connect with some regular rough sleepers – one of which attended a Sunday service at Trent Vineyard.

Providing community and life skills for refugees

We provide meeting space and meetings to gather refugees on the margins of society, especially those experiencing isolation to become part of a community at The Arches and benefit from life-skills sessions to help them on their journey of integration into wider society.

This is facilitated in a number of ways such as:

- Cooking classes held once a month, followed by sharing a meal together to connect as a community then a 'life skill' course after the meal.
- Ukraine group – a number of Ukrainian women and children fleeing the conflict in their home country are hosted by members of Trent Vineyard. These church members are providing a safe and welcoming place to live for 6 months and in some cases beyond this time frame. The Arches team support the hosts by meeting with them also providing opportunities for the Ukrainians to meet as a community on a regular basis.
- English classes – Once a week we host an English class for mums who want to learn English, often as part of their journey towards the citizenship test. We provide a safe environment for mums and kids to learn providing free childcare to help with their learning. There is no provision of free English classes that we are currently aware of in the city, so there is demand and attendance for these classes.
- Iranian group – within the life of Trent Vineyard, we have an Iranian Small Group which meets mid-week to pray, worship and read the bible, all growing in faith and community.
- Afghan group – we started this group after the war in 2021, supported by Nottingham Refugee Forum (NRF) project workers. The project workers partnered with our team to host welcome events and afternoon tea events, paid for by The Arches. 12 families attended the events 3 of which are hosted by us each year.
- Citizenship test – in order to continue living in the UK with a greater degree of stability, all refugees need to take this test. We put together an 8-week course aiming to provide a good understanding of what is required in the test in preparation for taking for the test. We cover an introduction to the process, its history and

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Achievements and performance (continued)

development; British Social history, culture, places of interest, government and sport. We're in regular conversation with partner charity Refugee Roots with an aim to start course as a funded pilot. After reviewing the effectiveness of the course, providing there are successful outcomes and positive feedback, we want to offer it to other agencies in the city, which would require funding.

Provide an opportunity for community - Step Forward Community

We have a number of additional groups that aim to build and encourage ongoing relationships, not only between our volunteers and visitors, but also among our visitors themselves. All receive a warm welcome and are able to learn more about other free services that we offer in order to move people out of isolation. These include a regular Living Room, Conversational English classes and faith based small group sessions for our visitors.

As well as practical support and meeting client's immediate needs through The Arches, Trent Compassion aims to support clients as they build self-confidence and self-esteem in order to empower them to reach their full potential through our many services, which will bring about a sense of community spirit and promote interaction between clients.

Step Forward Money Advice (SFMA) partnerships include NCHA – Nottingham Community Housing Association, St Annes Advice, Hope Nottingham, The Woven Group Of Churches, Grace Church, Cornerstone, Kings Money Advice, Financial Resilience Forum, The Tomorrow Project (Suicide Awareness), Nottingham City Homes, Angel Lace House (Supported living), Framework, The Core Centre Calverton and Probation Service.

Provide community in prisons

We have a good and increasing working relationship with three of our local prisons, HMP Foston Hall (women's prison), HMP Nottingham Prison and HMP Ranby Prison, where we go in to develop community and professional relationships with the prisoners and deliver services with them once a month, we deliver an emotional intelligence course every week and we also support the prisoners upon their release from prison.

We recently helped a parolee secure accommodation and were then also able to help him with practical support of furniture, household goods, as well as including him in our back to work program here at The Arches.

We would like to train more people and develop our emotional intelligence course, so that more trained people can go into prisons and help prisoners in this area and offer further support on their release from prison in helping them reintegrate into society, similar to the ex-offender afore-mentioned, and stop the re-offending cycle

In partnership with Hope into Action (Charity), we support the management of a House specifically for ex-offenders. These are ex-offenders we've supported in prison prior to their release, where we'll teach them life skills, how to cook, as well as employability skills. Our hope is to have a designated Reintegration Support Worker, to walk alongside them to help them engage with appointments (as they are very likely to feel inferior on their release from prison) as well as help them engage in positive community. We want them to ultimately succeed by breaking the cycle of re-offending behaviour.

Provide financial assistance

Trent Vineyard has been providing Debt Management support for over 20 years and has long desired to respond to specific needs around financial poverty, debt and money worries. Since 2011, Trent Debt Advice has helped people living in Nottinghamshire and surrounding regions, and is affiliated to Community Money Advice and Advice UK. We want to give people hope and non-judgemental practical support, whatever their background, circumstances or beliefs. We deliver this help through a combination of money management training courses and one-to-one casework support. People directly benefit from our support in four ways:

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Achievements and performance (continued)

1. Practical help, via free money management training courses.
2. Free, professional debt, budgeting and money management advice.
3. Emotional support.
4. Signposting to other services and agencies.

In 2020 the debt advice programme moved from Trent Vineyard direct oversight to Trent Compassion Trust and we renamed it in line with our other programmes – Step Forward Money Advice. Step Forward Money Advice is a free and friendly service open to anyone in need of budgeting or debt advice. It offers free, confidential debt advice and money management support.

“By volunteering to serve the Nottingham community through Step Forward Money Advice, I have the enormous privilege of seeing people released from fear and uncertainty in their finances. They are able to take advantage of the expertise we have developed over the years. We not only act as an intermediary between them and their creditors but also encourage them to move forward in their lives with more confidence and control in their finances” – Step Forward Money Advice volunteer

Provide ongoing support - Step Forward Housing

We are continuing our partnership with the charity ‘[Hope into Action](#)’ helping to furnish properties and support residents. We are now providing friendship groups for three properties; the first ‘Swan house’ provides a temporary home for women and their babies.

Women stay in the house for a period of anywhere between 3 months and 2 years. The second ‘Kingfisher house’ supports stage 3 clients moving on from rehabilitation with the Carpenters arms. The third ‘Sandmartin house’ supports a family with long term accommodation.

Provide ongoing support – Step Forward Employability

The purpose of the programme is to work alongside people who are at differing points on the spectrum of seeking work, particularly for those who have been marginalised in society for various reasons. Our vision is to empower the participants through employability training and life skills workshops to work towards becoming employed.

We prepare each participant who is presently out of work to work towards getting back into work or for those who are long term unemployed or have never worked, through our 3 tiered programme to work towards employment.

We look at long term and transformational change and our Step forward programme is an employability and educational project to equip people who are long term unemployed, experiencing poverty and isolation and we help them to gain life skills through CV workshops, work experience, one to one session and other workshops and trips throughout the years which help them with life skills.

The programme is made up of three areas: workshops and training, coaching sessions - these will be both 1:1 mentoring sessions and in small groups and finally 1:1 mentoring sessions.

Participants commit to the programme and investing in themselves. At the beginning of each contract the programme supervisor/coach completes a narrative assessment in order to establish where they are currently and where they would like to be, any potential challenges or obstacles that could get in the way of them getting the most from the programme. What support they may require from us or others in order to achieve their goals and finally what do they like doing and what others say that they are good at. Each participant is then given a bespoke development plan with an overarching goal that they would like to achieve that is reviewed six weekly.

All our participants have grown in self-confidence, living a healthier and more balanced lifestyle, volunteering and

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Achievements and performance (continued)

a few have found employment. Each one has an up to date CV and got involved in serving at Trent and part of a community small group at the Arches.

Mentors training workshops have taken place and each mentor now has a very comprehensive mentors handbook.

"You've gone above and beyond the call of duty and have made such a difference to my visitor and her children's quality of life. I know she's extremely grateful, as am I, and wanted to let you know what a difference you and your team have made." - Health Visitor

We have seen some wonderful and life changing things happen at Trent Compassion Trust and many stories to tell from the past year.

- The number of clients visiting to access practical provision was 559. These visitors represented a total of 1,521 people in our community. With 231 of these being refugees and asylum seekers.
- The Arches saw 54 nationalities come through their doors to be project worked.
- Our largest referrers are Nottingham City Council, Framework, Nottingham City homes, NHS. These four referrers account for over 43% of clients seen.
- The recently relaunched Step Forward Employability (Previously operating as Arches Inspiring Change) has expanded its remit and is working with external partners supporting over 100 attendees. This included local partnerships with Radiant Cleaners, Carpenters Arms, Exaireo, Hope Into Action, Nottingham Forest FC Charitable Trust, Notts County FC Charitable Trust, Local Prisons, Jericho Road, CAN, TNT.
- Coffee Lounge has relaunched as Step Forward Community with a more focussed approach to support attendees to move forward, utilising the SIGNAL platform.
- The fundraising team continue to work hard having filed 111 applications to both national and local funders.
- We have had practical provision support from local organisations such as Loughborough University, who have donated hundreds of bedding items such as duvets and pillows.
- We are continuing our partnership with 'Hope into Action' helping to furnish properties of those in need. We are now supporting three properties in conjunction with Hope into Action, the first 'Swan house' provides a temporary home for women and their babies. Women stay in the house for a period of anywhere between 3 months and 2 years. The second 'Kingfisher house' supports stage 3 clients moving on from rehabilitation with the Carpenters arms. The third 'Sandmartin house' supports a family with long term accommodation.
- 5000 gifts were given by us to all prisoners in HMP Nottingham Foston & Ranby.
- Soup run have served just over 1000 hot drinks and snack bags between 1 July 21 and 30 June 2022.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

b. Reserves policy

The trustees agree that it is prudent for the Trust to maintain reserves capable of covering two months' worth of running costs to mitigate any risk of a drop in funding. This will also provide scope for any necessary but unforeseen capital expenditure which may arise. It is estimated that to meet this requirement, £25,000 in free reserves should be an appropriate target.

The trustees report that the free reserves position is healthy to cover our reserves requirement.

c. Principal risks and uncertainties

The trustees are aware of their obligations regarding risk assessment and management. The trustees are satisfied that the necessary procedures and systems to mitigate risks are in operation.

d. Principal funding

October 2021 saw a grant be received via a similar process to the 2020 bid as part of a conglomerate bid (via Love your neighbour) to DCMS. This match fund bid had a value of £48,000 supporting our work for a further 6 months.

January 2022 saw Trent Compassion Trust receive another grant from Love Cities. This match fund bid received £45.5k from Love Cities with the remainder matched by Trent Vineyard and was aimed at supporting Debt advice, Employability services and wraparound care services.

This enabled us to recruit additional staff, to provide additional support and expansion in these areas.

The trustees report that the overall finances are in a good position at the end of June 2022.

Trent Vineyard continues to provide the majority of funding for the charity.

Income for the year totalled £423.6k (2021 - £304.4k).

Structure, governance and management

a. Constitution

Trent Compassion Trust is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Memorandum of Association.

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The day-to-day running is delegated to a number of staff who are employed by Trent Vineyard Church, along with several volunteers, the majority of whom are members of Trent Vineyard Church.

Trent Compassion Trust is also a subsidiary charity of Trent Vineyard.

d. Policies adopted for the induction and training of trustees

New trustees are appointed when appropriate. Suitable candidates are considered on the basis of their skills, experience and sympathy with the aims of the charity. New trustees have the opportunity of reviewing appropriate documents, including the accounts, as part of their induction process.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Disclosure of information to auditor

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, Barnett & Turner Accountants Ltd, has indicated his willingness to continue in office. The designated trustees will propose a motion reappointing the auditor at a meeting of the trustees.

Approved by order of the members of the board of trustees on 13 March 2023 and signed on their behalf by:

S Dunlop
(Trustee)

TRENT COMPASSION TRUST
(a company limited by guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 JUNE 2022

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST

Opinion

We have audited the financial statements of Trent Compassion Trust (the 'charitable company') for the year ended 30 June 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST
(CONTINUED)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST
(CONTINUED)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our planning process:

- We enquired of management the systems and controls the company has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The company did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the company. We determined that the following were most relevant: FRS 102, Companies Act 2006.
- We considered the incentives and opportunities that exist in the company, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the company, together with the discussions held with the company at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Documenting and verifying all significant related party and consolidated balances and transactions.
- Testing all material consolidation adjustments.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST
(CONTINUED)

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the directors of the entity.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Wilson FCA CTA (senior statutory auditor)

For and on behalf of
Barnett & Turner Accountants Ltd

Statutory Auditor
Chartered Accountants

20 March 2023

TRENT COMPASSION TRUST
(a company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	100,253	310,179	410,432	301,191
Charitable activities	5	118	-	118	87
Other trading activities	6	12,899	-	12,899	3,119
Investments	7	139	-	139	19
Total income		113,409	310,179	423,588	304,416
Expenditure on:					
Raising funds	8	4,232	3,305	7,537	3,758
Charitable activities	9	109,702	291,291	400,993	301,558
Total expenditure		113,934	294,596	408,530	305,316
Net movement in funds		(525)	15,583	15,058	(900)
Reconciliation of funds:					
Total funds brought forward		51,458	74,792	126,250	127,150
Net movement in funds		(525)	15,583	15,058	(900)
Total funds carried forward		50,933	90,375	141,308	126,250

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 30 form part of these financial statements.

TRENT COMPASSION TRUST
(a company limited by guarantee)
REGISTERED NUMBER: 04339357

BALANCE SHEET
AS AT 30 JUNE 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	30,739	23,825
Current assets			
Debtors	14	3,143	2,424
Cash at bank and in hand		282,658	147,103
		285,801	149,527
Creditors: amounts falling due within one year	15	(175,232)	(47,102)
Net current assets		110,569	102,425
Total net assets		141,308	126,250
Charity funds			
Restricted funds	17	90,375	74,792
Unrestricted funds	17	50,933	51,458
Total funds		141,308	126,250

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on 13 March 2023 and signed on their behalf by:

S Dunlop
(Trustee)

The notes on pages 16 to 30 form part of these financial statements.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Trent Compassion Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

We have increased or added some services to respond to the emerging needs across the city; such as being a storage and distribution centre for food banks, which has enabled us to continue to support people in need, albeit in a different way. After reviewing the finances the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. Accounting policies (continued)

1.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Short-term leasehold property	-	10%	straight-line method
Motor vehicles	-	25%	straight-line method
Office equipment	-	25%	straight-line method
Computer equipment	-	33%	straight-line method
Other fixed assets	-	25%	straight-line method

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

1.11 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Concessionary loans

Concessionary loans are loans which are made or received at below the prevailing market rate of interest, that are not repayable on demand and are for the purposes of furthering the objectives of Trent Compassion Trust.

Loans are recorded in the financial statements at the amount received or paid.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. Accounting policies (continued)

1.13 Fund accounting

General funds:

These funds are available for use at the discretion of the trustees in furtherance of the general objectives of the company.

Restricted funds:

These funds are used in accordance with any specific restrictions outlined by the donor and prioritise the relief of human suffering by tackling poverty and improving the life chances of people on minimal incomes in Nottingham.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

Trent Compassion Trust is a company limited by guarantee, registered in England and Wales, registration number 04339357 and a charitable company registered with The Charity Commission, registration number 1091918.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Determining the appropriate rate of depreciation of tangible fixed assets requires an estimate of the useful economic life and ultimate net realisable value. The useful economic life is determined to be the period during which each asset will be usable.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

4. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations			
Trent Vineyard *	93,442	-	93,442
Donations	6,811	310,179	316,990
	<u>100,253</u>	<u>310,179</u>	<u>410,432</u>
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations			
Trent Vineyard *	113,486	-	113,486
Donations	10,985	176,720	187,705
	<u>124,471</u>	<u>176,720</u>	<u>301,191</u>

* The above donation relates to facilities and services provided by Trent Vineyard, see note 10.

5. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Other charitable activities	118	118
	<u>118</u>	<u>118</u>
	Unrestricted funds 2021 £	Total funds 2021 £
Other charitable activities	87	87
	<u>87</u>	<u>87</u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £
Sale of donated goods	12,899	12,899

	Unrestricted funds 2021 £	Total funds 2021 £
Sale of donated goods	3,119	3,119

7. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Bank interest	139	139

	Unrestricted funds 2021 £	Total funds 2021 £
Bank interest	19	19

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

8. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donated sales direct costs	1,178	-	1,178
Wages and salaries	3,054	3,305	6,359
	<u>4,232</u>	<u>3,305</u>	<u>7,537</u>
	<u><u>4,232</u></u>	<u><u>3,305</u></u>	<u><u>7,537</u></u>
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donated sales direct costs	525	-	525
Wages and salaries	2,887	346	3,233
	<u>3,412</u>	<u>346</u>	<u>3,758</u>
	<u><u>3,412</u></u>	<u><u>346</u></u>	<u><u>3,758</u></u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

9. Analysis of expenditure on charitable activities

Summary by expense type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Staff salaries	36,327	195,324	231,651
Client support	5,191	85,725	90,916
Projects and groups	28	443	471
Other staff support	2,534	1,190	3,724
Transportation	1,678	870	2,548
Administration	23,732	-	23,732
Facilities	38,496	-	38,496
Depreciation	1,716	7,739	9,455
	<u>109,702</u>	<u>291,291</u>	<u>400,993</u>
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Staff salaries	64,972	60,489	125,461
Client support	2,998	97,756	100,754
Projects and groups	11	2,674	2,685
Other staff support	1,581	3,936	5,517
Transportation	940	399	1,339
Administration	22,931	1,750	24,681
Facilities	32,567	97	32,664
Depreciation	845	7,612	8,457
	<u>126,845</u>	<u>174,713</u>	<u>301,558</u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

10. Donated services and facilities

	2022 £	2021 £
Salaries	36,327	64,800
Administration	19,431	16,453
Facilities	37,684	32,233
	<u>93,442</u>	<u>113,486</u>

The above amounts are included within donations in note 4 in the statement of source and application of funds, and also added into charitable expenditure in note 9, therefore having a nil impact on net resources for the year.

All staff costs are recharged from Trent Vineyard and unrestricted salaries donated by Trent Vineyard as described above.

No employee received remuneration amounting to more than £60,000 in either year.

11. Auditor's remuneration

	2022 £	2021 £
Fees payable to the company's auditor for the audit of the company's annual accounts	1,500	1,500
	<u>1,500</u>	<u>1,500</u>

12. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 30 June 2022, no trustee expenses have been incurred (2021 - £NIL).

TRENT COMPASSION TRUST
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

13. Tangible fixed assets

	Short-term leasehold property £	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Cost or valuation					
At 1 July 2021	45,275	17,119	16,279	23,142	101,815
Additions	12,794	3,350	225	-	16,369
At 30 June 2022	58,069	20,469	16,504	23,142	118,184
Depreciation					
At 1 July 2021	26,134	17,119	14,557	20,180	77,990
Charge for the year	5,888	838	1,250	1,479	9,455
At 30 June 2022	32,022	17,957	15,807	21,659	87,445
Net book value					
At 30 June 2022	26,047	2,512	697	1,483	30,739
At 30 June 2021	19,141	-	1,722	2,962	23,825

14. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	-	2,424
Prepayments and accrued income	3,143	-
	3,143	2,424

TRENT COMPASSION TRUST
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

15. Creditors: Amounts falling due within one year

	2022 £	2021 £
Bank overdrafts	-	3,578
Trade creditors	6,183	4,152
Amounts owed to group undertakings	166,949	39,072
Accruals and deferred income	2,100	300
	<u>175,232</u>	<u>47,102</u>

16. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	282,658	147,103

	2022 £	2021 £
Financial liabilities		
Financial liabilities measured at amortised cost	8,283	8,030

Financial assets measured at fair value through income and expenditure comprise bank and cash balances.

Financial assets measured at amortised cost comprise trade debtors.

Other financial liabilities measured at amortised cost comprise trade creditors, accruals and bank overdraft.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

17. Statement of funds

Statement of funds - current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
Unrestricted funds				
General Funds	51,458	113,409	(113,934)	50,933
Restricted funds				
Love Your Neighbour	2,962	32,942	(34,420)	1,484
Nottingham Building Society	257	-	(129)	128
The Chetwode Foundation - White Goods	1,061	6,250	(2,640)	4,671
The Chetwode Foundation - Ministry	1,542	-	(1,542)	-
Jessie Spencer Fund	39	-	(39)	-
The Joseph Rank Trust	14,371	-	(2,199)	12,172
Garfield Weston Foundation	8,793	10,000	(1,596)	17,197
The Souter Charitable Trust	1,081	-	(1,081)	-
The Toyota Foundation	349	-	(174)	175
Trusthouse Charitable Foundation	117	-	(58)	59
The Fifty Fund	2,921	1,500	(2,921)	1,500
The Hamead Foundation	294	-	(294)	-
The Pret Foundation	4,613	-	(4,613)	-
The Jones Trust	2,754	-	(379)	2,375
Trent Vineyard	-	186,114	(167,072)	19,042
Individuals	19,243	1,430	(13,199)	7,474
Acts of Compassion	10,534	44,066	(31,645)	22,955
The Lemn Sissay Foundation	1,405	-	-	1,405
Other restricted funds	2,456	27,877	(30,595)	(262)
	74,792	310,179	(294,596)	90,375
Total of funds	126,250	423,588	(408,530)	141,308

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

17. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 July 2020 £	Income £	Expenditure £	Balance at 30 June 2021 £
Unrestricted funds				
General Funds	54,019	127,696	(130,257)	51,458
Restricted funds				
Love Your Neighbour	-	109,059	(106,097)	2,962
Nottingham Building Society	386	-	(129)	257
The Chetwode Foundation - White Goods	5,501	-	(4,440)	1,061
The Chetwode Foundation - Ministry	3,084	-	(1,542)	1,542
Jessie Spencer Fund	185	-	(146)	39
The Joseph Rank Trust	16,645	-	(2,274)	14,371
Garfield Weston Foundation	13,438	-	(4,645)	8,793
The Souter Charitable Trust	2,339	-	(1,258)	1,081
The Toyota Foundation	683	-	(334)	349
Trusthouse Charitable Foundation	175	-	(58)	117
The Fifty Fund	2,438	2,750	(2,267)	2,921
The Hamead Foundation	588	-	(294)	294
The Pret Foundation	5,814	-	(1,201)	4,613
The Jones Trust	1,917	2,500	(1,663)	2,754
Trent Vineyard	550	-	(550)	-
The Hobson Charity Limited	(1,251)	1,481	(230)	-
Individuals	14,988	13,620	(9,365)	19,243
Acts of Compassion	-	23,787	(13,253)	10,534
The Lemn Sissay Foundation	1,405	-	-	1,405
Other restricted funds	4,246	23,523	(25,313)	2,456
	73,131	176,720	(175,059)	74,792
Total of funds	127,150	304,416	(305,316)	126,250

TRENT COMPASSION TRUST
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

17. Statement of funds (continued)

General funds:

These funds are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Restricted funds:

These funds are used in accordance with any specific restrictions outlined by the donor and prioritise the relief of human suffering by tackling poverty and improving the life chances of people on minimal incomes in Nottingham.

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	12,175	18,564	30,739
Current assets	213,990	71,811	285,801
Creditors due within one year	(175,232)	-	(175,232)
	<u>50,933</u>	<u>90,375</u>	<u>141,308</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,096	22,729	23,825
Current assets	97,464	52,063	149,527
Creditors due within one year	(47,102)	-	(47,102)
	<u>51,458</u>	<u>74,792</u>	<u>126,250</u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

19. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

20. Related party transactions

There are no further related third party transactions to disclose.

21. Controlling party

The parent company is Trent Vineyard, Unit 1, Easter Park, Lenton Lane, Nottingham, NG7 2PX, company registration number 3018774, registered in England and Wales and charity registration number 1044369.

Accounts

Trent Compassion Trust



**Report and
Financial Statements**
For the Year Ended
30 June 2021



**Trent
Compassion**

TRENT COMPASSION TRUST
(a company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its trustees and advisers	1
Trustees' report	2 - 7
Trustees' responsibilities statement	8
Independent auditor's report on the financial statements	9 - 12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	15 - 29

TRENT COMPASSION TRUST
(a company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2021**

Trustees	S Dunlop J Henderson H Buck
Company registered number	04339357
Charity registered number	1091918
Registered office	Unit 1 Easter Park Lenton Lane Nottingham NG7 2PX
Company secretary	A L Delaney to July 2021, J G Pagdin from 21 July 2021
Independent auditor	Barnett & Turner Accountants Ltd Statutory Auditor Chartered Accountants Cromwell House 68 West Gate Mansfield Nottinghamshire NG18 1RR
Bankers	CAF Bank 25 Kings Hill West Malling Kent ME19 4JQ

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2021

The trustees present their annual report together with the audited financial statements of the company for the year from 1 July 2020 to 30 June 2021. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Trent Compassion Trust's main activity is run through a project called "The Arches" which is a practical resource centre for those in need in Nottingham. We provide furniture, clothing, child and baby equipment, emergency food and household goods. Our desire at The Arches is to demonstrate God's love in a practical way through generosity and treating people with dignity and respect. We aim to support our visitors to build self-confidence and self-esteem, empowering them to reach their potential.

In 2001, The Arches was started by Trent Vineyard church. Trent Vineyard is a large contemporary church in Nottingham with a vision to serve and help those in need, and help the disadvantaged and socially excluded members of society in Nottingham. A row of derelict arches under Abbey Bridge was converted and renovated into a place to store and distribute furniture, household goods, clothing, baby equipment and emergency food. After 11 years of growth, the Arches moved into a renovated building on Lenton Lane, next to Trent Vineyard. In 2019 Trent Compassion Trust was created to include additional existing Trent Vineyard activities with the aim of giving people not only immediate emergency support, but also additional support to step forward in their circumstances. With over 300 volunteers, mainly from Trent Vineyard, the Trent Compassion Trust is able to reach out to thousands of vulnerable people, taking referrals from over 100 organisations in Nottingham.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

Achievements and performance

a. Review of activities

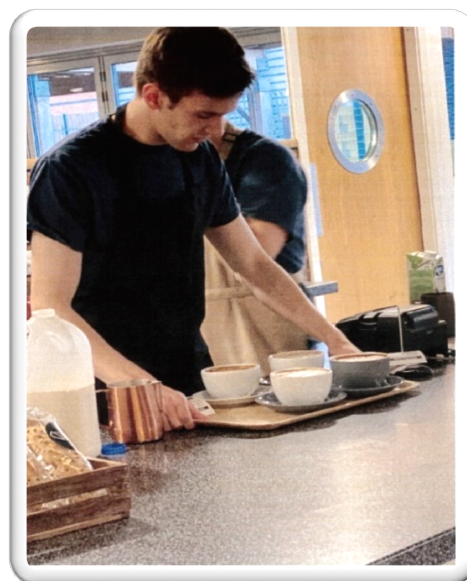
Provide practical support - The Arches

Our aim at The Arches is to meet people's urgent practical needs, focussing on clients moving into empty properties and supporting them with essential furniture and household goods to ensure an acceptable standard of living. They might have recently been housed with very little, be fleeing from domestic violence or seeking asylum.

We take referrals from a range of organisations across our city.

We have partnered with other charities in the city to support the foodbank network and we have utilised our building and logistics capability to store and distribute large food donations easing the pressure on storage at many of the foodbanks themselves.

We continue to be committed to doing what we can to meet the needs of our community and are partnering with Hope Nottingham (Charity 1161248) and others charities and organisations to get essential supplies, including food, to those in need.



Provide an opportunity for community - Step Forward Community

We have a number of additional groups that aim to build and encourage ongoing relationships, not only between our volunteers and visitors, but also among our visitors themselves. All receive a warm welcome and are able to learn more about other free services that we offer in order to move people out of isolation. These include a regular Living Room, Conversational English classes and faith based small group sessions for our visitors.

As well as practical support and meeting client's immediate needs through The Arches, Trent Compassion aims to support clients as they build self-confidence and self-esteem in order to empower them to reach their full potential through our many services, which will bring about a sense of community spirit and promote interaction between clients.

"When I fell pregnant with my little boy, I was living in a hostel and it was taking me ages to find somewhere to live. I suffered with depression during my pregnancy and ended up having to go off sick because of it. During that time I had so much support from the people at The Arches; I was prayed for every week and in the end I got private rented accommodation. The Arches has been brilliant because they have helped me out with furniture for my house. If I need to let something out, speak about something that's private and confidential, I know there are people around at The Arches that I can talk to and cry with and if you've got questions they'll try and help you any way they can. People have got to be given a second chance if they want to change and The Arches gives people that chance. I think to myself, if the Arches weren't open, where would we be?" - former client

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

Achievements and performance (continued)

Provide financial assistance

Trent Vineyard has been providing Debt Management support for over 20 years and has long desired to respond to specific needs around financial poverty, debt and money worries. Since 2011, Trent Debt Advice has helped people living in Nottinghamshire and surrounding regions, and is affiliated to Community Money Advice and Advice UK. We want to give people hope and non-judgemental practical support, whatever their background, circumstances or beliefs. We deliver this help through a combination of money management training courses and one-to-one casework support. People directly benefit from our support in four ways:

1. Practical help, via free money management training courses.
2. Free, professional debt, budgeting and money management advice.
3. Emotional support.
4. Signposting to other services and agencies.

In 2020 the debt advice programme moved from Trent Vineyard direct oversight to Trent Compassion Trust and we renamed it in line with our other programmes – Step Forward Money Advice. Step Forward Money Advice is a free and friendly service open to anyone in need of budgeting or debt advice. It offers free, confidential debt advice and money management support.

“By volunteering to serve the Nottingham community through Step Forward Money Advice, I have the enormous privilege of seeing people released from fear and uncertainty in their finances. They are able to take advantage of the expertise we have developed over the years. We not only act as an intermediary between them and their creditors but also encourage them to move forward in their lives with more confidence and control in their finances” – Step Forward Money Advice volunteer

Provide ongoing support - Step Forward Housing

We are continuing our partnership with the charity ‘**Hope into Action**’ helping to furnish properties and support residents. We are now providing friendship groups for three properties; the first ‘Swan house’ provides a temporary home for women and their babies. Women stay in the house for a period of anywhere between 3 months and 2 years. The second ‘Kingfisher house’ supports stage 3 clients moving on from rehabilitation with the Carpenters arms. The third ‘Sandmartin house’ supports a family with long term accommodation.

Provide ongoing support – Step Forward Employability

The purpose of the programme is to work alongside people who are at differing points on the spectrum of seeking work, particularly for those who have been marginalised in society for various reasons. Our vision is to empower the participants through employability training and life skills workshops to work towards becoming employed.

We prepare each participant who is presently out of work to work towards getting back into work or for those who are long term unemployed or have never worked, through our 3 tiered programme to work towards employment.

We look at long term and transformational change and our Step forward programme is an employability and educational project to equip people who are long term unemployed, experiencing poverty and isolation and we help them to gain life skills through CV workshops, work experience, one to one session and other workshops and trips throughout the years which help them with life skills.

The programme is made up of three areas: workshops and training, coaching sessions - these will be both 1:1 mentoring sessions and in small groups and finally 1:1 mentoring sessions.

Participants commit to the programme and investing in themselves. At the beginning of each contract the

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

Achievements and performance (continued)

programme supervisor/coach completes a narrative assessment in order to establish where they are currently and where they would like to be, any potential challenges or obstacles that could get in the way of them getting the most from the programme. What support they may require from us or others in order to achieve their goals and finally what do they like doing and what others say that they are good at. Each participant is then given a bespoke development plan with an overarching goal that they would like to achieve that is reviewed six weekly.

"I loved learning about myself and others, for the first time in forever! I believe that I have a purpose and a future in life" – Current client, 2021

Impact Statistics

We have seen some wonderful and life changing things happen at Trent Compassion Trust and many stories to tell from the past year.

- The number of clients visiting to access practical provision was **431**. These visitors represented a total of **1,080** people in our community. With **168** of these being refugees and asylum seekers.
- The Arches saw **44** nationalities come through their doors to be project worked.
- Our largest referrers are **Nottingham City Council, Framework, Nottingham City homes, Nottingham Community Housing Association**. These four referrers account for over **54%** of clients seen.
- The recently relaunched Step Forward Employability (Previously operating as Arches Inspiring Change) has expanded its remit and is working with external partners supporting over 30 attendees.
- The Living Room has relaunched as Step Forward Community with a more focussed approach to support attendees to move forward, utilising the SIGNAL platform.
- The fundraising team were furloughed for a large portion of the period, but continue to work hard having filed 45 applications to both national and local funders.
- We have had practical provision support from local organisations such as **Loughborough University**, who have donated hundreds of bedding items such as duvets and pillows.

Financial review

a. Going concern

After making appropriate enquiries due to the impact of the restrictions of the COVID pandemic, we have had to adapt many of the services we provide, or in some cases stop providing services to the clients we support. However, we have also increased or added some services to respond to the emerging needs across the city; such as being a storage and distribution centre for food banks, which has enabled us to continue to support people in need, albeit in a different way. After reviewing the finances the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The trustees agree that it is prudent for the Trust to maintain reserves capable of covering two months' worth of running costs to mitigate any risk of a drop in funding. This will also provide scope for any necessary but unforeseen capital expenditure which may arise. It is estimated that to meet this requirement, £25,000 in free reserves should be an appropriate target.

The trustees report that the free reserves position is healthy to cover our reserves requirement.

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

c. Principal risks and uncertainties

The trustees are aware of their obligations regarding risk assessment and management. The trustees are satisfied that the necessary procedures and systems to mitigate risks are in operation.

d. Principal funding

Nov 2020 saw Trent Compassion Trust, working in partnership with HOPE Nottingham, receive a large grant as part of a conglomerate application to DCMS for funding till December 2021. This match fund bid has a value of £194,000 spread across two financial years, so in addition to funds we have diverted and prior year reserves we have been able to gain a further £97,000 from the DCMS grant. This project was aimed at supporting Food distribution, which we undertook in partnership with HOPE Nottingham, alongside Debt advice and Employability services. This enabled us to provide some employment so that we provide additional support and expansion in these areas.

The trustees report that the overall finances are in a good position at the end of June 2021.

Trent Vineyard continues to provide the majority of funding for the charity.

Income for the year totalled £304.4k (2020 - £165.9k).

Structure, governance and management

a. Constitution

Trent Compassion Trust is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

The day-to-day running is delegated to a number of staff who are employed by Trent Vineyard Church, along with several volunteers, the majority of whom are members of Trent Vineyard Church.

Trent Compassion Trust is also a subsidiary charity of Trent Vineyard.

d. Policies adopted for the induction and training of trustees

New trustees are appointed when appropriate. Suitable candidates are considered on the basis of their skills, experience and sympathy with the aims of the charity. New trustees have the opportunity of reviewing appropriate documents, including the accounts, as part of their induction process.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

TRENT COMPASSION TRUST
(a company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

Disclosure of information to auditor

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, Barnett & Turner Accountants Ltd, has indicated his willingness to continue in office. The designated trustees will propose a motion reappointing the auditor at a meeting of the trustees.

Approved by order of the members of the board of trustees on 15 February 2022 and signed on their behalf by:

As Signed

As Signed

S Dunlop
(Trustee)

H Buck
(Trustee)

TRENT COMPASSION TRUST
(a company limited by guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 JUNE 2021

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST

Opinion

We have audited the financial statements of Trent Compassion Trust (the 'charitable company') for the year ended 30 June 2021 which comprise the Statement of Financial Activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST
(CONTINUED)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST
(CONTINUED)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our planning process:

- We enquired of management the systems and controls the company has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The company did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the company. We determined that the following were most relevant: FRS 102, Companies Act 2006.
- We considered the incentives and opportunities that exist in the company, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the company, together with the discussions held with the company at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Documenting and verifying all significant related party and consolidated balances and transactions.
- Testing all material consolidation adjustments.

TRENT COMPASSION TRUST
(a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRENT COMPASSION TRUST
(CONTINUED)

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the directors of the entity.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

As Signed

Jonathan Wilson FCA CTA (Senior Statutory Auditor)

For and on behalf of

Barnett & Turner Accountants Ltd

Statutory Auditor

Chartered Accountants

1 March 2022

TRENT COMPASSION TRUST
(a company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	4	124,471	176,720	301,191	156,672
Charitable activities	5	87	-	87	2,127
Other trading activities	6	3,119	-	3,119	6,921
Investments	7	19	-	19	202
Total income		127,696	176,720	304,416	165,922
Expenditure on:					
Raising funds	8	3,412	346	3,758	9,387
Charitable activities	9	126,845	174,713	301,558	162,958
Total expenditure		130,257	175,059	305,316	172,345
Net movement in funds		(2,561)	1,661	(900)	(6,423)
Reconciliation of funds:					
Total funds brought forward		54,019	73,131	127,150	133,573
Net movement in funds		(2,561)	1,661	(900)	(6,423)
Total funds carried forward		51,458	74,792	126,250	127,150

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 15 to 29 form part of these financial statements.

TRENT COMPASSION TRUST
(a company limited by guarantee)
REGISTERED NUMBER: 04339357

BALANCE SHEET
AS AT 30 JUNE 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	23,825	27,841
Current assets			
Debtors	14	2,424	259
Cash at bank and in hand		147,103	136,662
		149,527	136,921
Creditors: amounts falling due within one year	15	(47,102)	(37,612)
Net current assets		102,425	99,309
Total net assets		126,250	127,150
Charity funds			
Restricted funds	17	74,792	73,131
Unrestricted funds	17	51,458	54,019
Total funds		126,250	127,150

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on 15 February 2022 and signed on their behalf by:

As Signed

S Dunlop
(Trustee)

The notes on pages 15 to 29 form part of these financial statements.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Trent Compassion Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

After making appropriate enquiries due to the impact of the restrictions of the COVID pandemic, we have had to adapt many of the services we provide, or in some cases stop providing services to the clients we support. However, we have also increased or added some services to respond to the emerging needs across the city; such as being a storage and distribution centre for food banks, which has enabled us to continue to support people in need, albeit in a different way. After reviewing the finances the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

1. Accounting policies (continued)

1.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Short-term leasehold property	-	10%	straight-line method
Motor vehicles	-	25%	straight-line method
Office equipment	-		
Computer equipment	-	33%	straight-line method
Other fixed assets	-	25%	straight-line method

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

1.11 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Concessionary loans

Concessionary loans are loans which are made or received at below the prevailing market rate of interest, that are not repayable on demand and are for the purposes of furthering the objectives of Trent Compassion Trust.

Loans are recorded in the financial statements at the amount received or paid.

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

1. Accounting policies (continued)

1.13 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

Trent Compassion Trust is a company limited by guarantee, registered in England and Wales, registration number 04339357 and a charitable company registered with The Charity Commission, registration number 1091918.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Determining the appropriate rate of depreciation of tangible fixed assets requires an estimate of the useful economic life and ultimate net realisable value. The useful economic life is determined to be the period during which each asset will be usable.

TRENT COMPASSION TRUST
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

4. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations			
Trent Vineyard *	113,486	-	113,486
Donations	10,985	176,720	187,705
	<u>124,471</u>	<u>176,720</u>	<u>301,191</u>
	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations			
Trent Vineyard *	109,612	-	109,612
Donations	10,565	36,495	47,060
	<u>120,177</u>	<u>36,495</u>	<u>156,672</u>

* The above donation relates to facilities and services provided by Trent Vineyard, see note 10.

5. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
Other charitable activities	<u>87</u>	<u>87</u>
	Unrestricted funds 2020 £	Total funds 2020 £
Other charitable activities	<u>2,127</u>	<u>2,127</u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £
Sale of donated goods	3,119	3,119

	Unrestricted funds 2020 £	Total funds 2020 £
Sale of donated goods	6,921	6,921

7. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Bank interest	19	19

	Unrestricted funds 2020 £	Total funds 2020 £
Bank interest	202	202

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

8. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donated sales direct costs	525	-	525
Wages and salaries	2,887	346	3,233
	<u>3,412</u>	<u>346</u>	<u>3,758</u>
		Unrestricted funds 2020 £	Total funds 2020 £
Donated sales direct costs		733	733
Wages and salaries		8,654	8,654
		<u>9,387</u>	<u>9,387</u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

9. Analysis of expenditure on charitable activities

Summary by expense type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Staff salaries	64,972	60,489	125,461
Client support	2,998	97,756	100,754
Projects and groups	11	2,674	2,685
Other staff support	1,581	3,936	5,517
Transportation	940	399	1,339
Administration	22,931	1,750	24,681
Facilities	32,567	97	32,664
Depreciation	845	7,612	8,457
	<u>126,845</u>	<u>174,713</u>	<u>301,558</u>
	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Staff salaries	64,973	11,301	76,274
Client support	7,163	8,900	16,063
Projects and groups	-	5,168	5,168
Other staff support	1,686	304	1,990
Transportation	518	1,118	1,636
Administration	22,523	-	22,523
Facilities	27,601	4,744	32,345
Depreciation	241	6,718	6,959
	<u>124,705</u>	<u>38,253</u>	<u>162,958</u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

10. Donated services and facilities

	2021 £	2020 £
Salaries	64,800	64,678
Administration	16,453	17,991
Facilities	32,233	26,943
	<u>113,486</u>	<u>109,612</u>

The above amounts are included within donations in note 4 in the statement of source and application of funds, and also added into charitable expenditure in note 9, therefore having a nil impact on net resources for the year.

All staff costs are recharged from Trent Vineyard.

No employee received remuneration amounting to more than £60,000 in either year.

11. Auditor's remuneration

	2021 £	2020 £
Fees payable to the company's auditor for the audit of the company's annual accounts	<u>1,500</u>	<u>1,500</u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

12. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 30 June 2021, no trustee expenses have been incurred (2020 - £NIL).

13. Tangible fixed assets

	Short-term leasehold property £	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Cost or valuation					
At 1 July 2020	45,275	23,790	17,998	30,678	117,741
Additions	-	-	-	4,441	4,441
Disposals	-	(6,671)	(1,719)	(11,977)	(20,367)
At 30 June 2021	45,275	17,119	16,279	23,142	101,815
Depreciation					
At 1 July 2020	21,607	23,790	14,312	30,191	89,900
Charge for the year	4,527	-	1,964	1,966	8,457
On disposals	-	(6,671)	(1,719)	(11,977)	(20,367)
At 30 June 2021	26,134	17,119	14,557	20,180	77,990
Net book value					
At 30 June 2021	19,141	-	1,722	2,962	23,825
At 30 June 2020	23,668	-	3,686	487	27,841

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

14. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	-	259
Other debtors	2,424	-
	<u>2,424</u>	<u>259</u>

15. Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank overdrafts	3,578	-
Trade creditors	4,152	1,286
Amounts owed to group undertakings	39,072	36,326
Accruals and deferred income	300	-
	<u>47,102</u>	<u>37,612</u>

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

16. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	147,103	136,662
Financial assets measured at amortised cost	-	259
	<u>147,103</u>	<u>136,921</u>
	2021 £	2020 £
Financial liabilities		
Financial liabilities measured at amortised cost	8,030	1,286
	<u>8,030</u>	<u>1,286</u>

Financial assets measured at fair value through income and expenditure comprise bank and cash balances.

Financial assets measured at amortised cost comprise trade debtors.

Other financial liabilities measured at amortised cost comprise trade creditors, accruals and bank overdraft.

TRENT COMPASSION TRUST
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

17. Statement of funds

Statement of funds - current year

	Balance at 1 July 2020 £	Income £	Expenditure £	Balance at 30 June 2021 £
Unrestricted funds				
General Funds	54,019	127,696	(130,257)	51,458
Restricted funds				
Church Revitalisation Trust	-	109,059	(106,097)	2,962
Nottingham Building Society	386	-	(129)	257
The Chetwode Foundation - White Goods	5,501	-	(4,440)	1,061
The Chetwode Foundation - Ministry	3,084	-	(1,542)	1,542
Jessie Spencer Fund	185	-	(146)	39
The Joseph Rank Trust	16,645	-	(2,274)	14,371
Garfield Weston Foundation	13,438	-	(4,645)	8,793
The Souter Charitable Trust	2,339	-	(1,258)	1,081
The Toyota Foundation	683	-	(334)	349
Trusthouse Charitable Foundation	175	-	(58)	117
Anonymous donor	2,438	2,750	(2,267)	2,921
The Haremead Foundation	588	-	(294)	294
The Pret Foundation	5,814	-	(1,201)	4,613
The Jones Trust	1,917	2,500	(1,663)	2,754
Awards for All (National Lottery)	550	-	(550)	-
The Hobson Charity Limited	(1,251)	1,481	(230)	-
Individuals	14,988	13,620	(9,365)	19,243
Acts of Compassion	-	23,787	(13,253)	10,534
The Lemn Sissay Foundation	1,405	-	-	1,405
Other restricted funds	4,246	23,523	(25,313)	2,456
	73,131	176,720	(175,059)	74,792
Total of funds	127,150	304,416	(305,316)	126,250

TRENT COMPASSION TRUST
(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

17. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 July 2019 £	Income £	Expenditure £	Balance at 30 June 2020 £
Unrestricted funds				
General Funds	58,684	129,427	(134,092)	54,019
Restricted funds				
Nottingham Building Society	515	-	(129)	386
The Chetwode Foundation - White Goods	5,371	6,250	(6,120)	5,501
The Chetwode Foundation - Ministry	4,626	-	(1,542)	3,084
Jessie Spencer Fund	617	-	(432)	185
The Joseph Rank Trust	21,815	-	(5,170)	16,645
Garfield Weston Foundation	7,231	10,000	(3,793)	13,438
The Souter Charitable Trust	2,644	-	(305)	2,339
The Toyota Foundation	1,016	-	(333)	683
Trusthouse Charitable Foundation	233	-	(58)	175
Anonymous donor	2,000	2,500	(2,062)	2,438
The Haremead Foundation	882	-	(294)	588
The Pret Foundation	738	9,982	(4,906)	5,814
The Jones Trust	2,598	-	(681)	1,917
Awards for All (National Lottery)	550	-	-	550
The Hobson Charity Limited	(615)	-	(636)	(1,251)
Individuals	21,762	2,517	(9,291)	14,988
The Lemn Sissay Foundation	405	1,000	-	1,405
Other restricted funds	2,501	4,246	(2,501)	4,246
	74,889	36,495	(38,253)	73,131
Total of funds	133,573	165,922	(172,345)	127,150

TRENT COMPASSION TRUST
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,096	22,729	23,825
Current assets	97,464	52,063	149,527
Creditors due within one year	(47,102)	-	(47,102)
	<u>51,458</u>	<u>74,792</u>	<u>126,250</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	1,972	25,869	27,841
Current assets	89,659	47,262	136,921
Creditors due within one year	(37,612)	-	(37,612)
	<u>54,019</u>	<u>73,131</u>	<u>127,150</u>

19. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

20. Related party transactions

There are no further related third party transactions to disclose.

21. Controlling party

The parent company is Trent Vineyard, Unit 1, Easter Park, Lenton Lane, Nottingham, NG7 2PX, company registration number 3018774, registered in England and Wales and charity registration number 1044369.