

THE VINE (HINCKLEY)

England & Wales · Charity number 1182179

Details

Status Registered

Legal form CIO

Registered 2019-02-22

Register [View on the Charity Commission register](#)

Contact

Address The Vine Christian Book Shop
The Borough
Hinckley
LE10 1NL

Phone 01455612345

Email thevinehinckley@hotmail.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE THE ADVANCEMENT OF THE CHRISTIAN FAITH AS REVEALED TO US IN THE BIBLE IN PRACTICAL WAYS AND THE CARE OF ALL PEOPLE SERVING OR BEING SERVED IN THE VINE (HINCKLEY) IRRESPECTIVE OF THEIR PERSONAL CIRCUMSTANCES; SIGNPOSTING TO SPECIALIST SUPPORT AND ADVICE WHEREVER APPROPRIATE.

Activities: Cafe for light refreshment and trader of christian books and cards and gifts.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- Leicestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£51,908	£52,565	-	-
2024-03-31	£48,499	£52,049	-	-
2023-03-31	£45,430	£47,568	-	-
2022-03-31	£50,202	£36,886	-	-
2021-03-31	£28,640	£25,148	-	-

Trustees

Name	Role	Appointed
John Moore	Chair	2019-09-01
Barbara Pitt		2023-11-12
John Dowsing		2019-09-01
MALCOLM BERNARD CLARKE Rev.		2019-09-01
Sadie Allott		2021-05-01
Tim Pullen		2020-01-14
Tony York		2024-03-12

THE VINE (HINCKLEY)

England & Wales - Charity number 1182179

Accounts

Charity registration number: 1182179

The Vine (Hinckley)
Report and financial statements
for the Year ended
31 March 2025

The Vine (Hinckley)

Contents

	Page
Trustees' report	1 - 5
Independent examiner's report to the members	6
Statement of financial activities	7
Balance sheet	8
Notes to the annual accounts	9 - 17

The Vine (Hinckley)

Trustees' report Year ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Reference and administrative details

Charity name: The Vine (Hinckley)

Charity registration number: 1182179

Address: The Vine Christian Bookshop
The Borough
Hinckley
Leicestershire
LE10 1NL

Trustees

The trustees who served during the year were as follows:

John Moore
Malcolm Clarke
John Dowsing
Tim Pullen
Sadie Allott
Barbara Pitt
Tony York

The Vine (Hinckley)

Trustees' report (continued) Year ended 31 March 2025

Structure, governance and management

The methods used to recruit and appoint new charity trustees.

Trustees are recruited via the local Christian Church communities. When a vacancy arises, the local Churches Leaders are approached for recommendations.

Nature of governing document and how charity constituted

The Charity was registered with The Charity Commission on 22 February 2019. The registration number is 1182179. The charity's governing document outlines its charitable objectives and the methods used to recruit and appoint new charity trustees.

Objectives and activities

The purposes of the charity as set out in its governing document

The objectives of the CIO are the advancement of the Christian Faith as revealed to us in the Bible, in practical ways and the care of all people serving or being served in The Vine (Hinckley) irrespective of their personal circumstances; signposting to specialist support and advice wherever appropriate.

The main activities undertaken in relation to those purposes during the year and to further the charity's purpose for the public benefit.

The Vine is a small coffee shop and Christian bookshop in the heart of Hinckley town centre, selling books, cards, gifts, fairtrade food, hot & cold drinks, snacks, cakes and lunches. We are mainly run by volunteers and provide a space bringing people together

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year

The charity can only operate with the support of volunteers. The charity had 7 volunteers who donated approximately 21 hours of time each week. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

The main achievements and performance of the charity during the year

The Vine is a small coffee shop and Christian bookshop in the heart of Hinckley town centre, selling books, cards, gifts, fairtrade food, hot & cold drinks, snacks, cakes and lunches. We are mainly run by volunteers and provide a space bringing people together throughout the week, as well as a support system for those who need it. The Vine brings people together who otherwise may not meet and provide a place to build relationships.

Supported by Hinckley & Burbage Churches Together we are able to work in partnership by bringing the Christian message to the community in practical ways thus providing a building that has frequently been described as "An oasis in the desert". From a financial business objective we aim to "break even" it is however more important to provide a unique community space for the people of Hinckley and surrounding villages.

Fundraising activities during the year

The Vine is a very small charity and it is a challenge to generate enough income to remain open each year. The charity raises a small amount funds via the "Friends of the Vine" scheme. There are no other fundraising activities.

The Vine (Hinckley)

Trustees' report (continued) Year ended 31 March 2025

The difference the charity's performance during the year has made to the beneficiaries of the charity

We have continued to help bring people together throughout the week, as well as provide a support system for those who need it. The Vine has brought people together who otherwise may not meet and provide a place to build relationships. The Vine has continued to provide meals for people in need via the Hinckley AlterNativity project.

The degree to which the achievements and performance during the year have benefited wider society

We have continued to help bring people together throughout the week, as well as provide a support system for those who need it. The Vine has brought people together who otherwise may not meet and provide a place to build relationships.

Financial review

The results of the year and financial position are shown in the annexed financial statements.

The organisation reports a net deficit for the year of £657 (2024: £3,550) and Net Assets of £28,377 (2024: £29,034) which reflects the loss.

The total income increased to £51,908 (2024: £48,499), a 7% increase on the previous year. This is mainly attributable to an increase in the sale of goods and services.

The total expenditure increased by £516 to £52,565 (2024: £52,049) a 1% increase on the previous year. Direct spending increased to £20,402 (2024: £18,831), charitable trading increased to £21,640 (2024: £21,511) and support costs decreased to £10,523 (2024: £11,707).

Reserves policy

In relation to the Charity Commission guidance that our reserves be 50% of expenditure in the next six months, this would require a figure of £9,500 which the reserves are sufficient to meet.

Our employees are on monthly salaries with only one month's notice required, which is also the redundancy amount for calculations. Our net annual payroll costs are £20,402 for the year. Stock is only brought as needed. This means our reserves are sufficient for our needs.

The Vine (Hinckley)

Trustees' report (continued) Year ended 31 March 2025

Achievements and performance

We are continually grateful to our landlords (The United Reform Church) who have been extremely gracious by not increasing our monthly rent in times when services like gas and electric have substantially risen. They have been extremely sympathetic to our needs and bore the cost thankfully without increasing the rent, their kindness has helped us to continue trading in difficult times when there is an increasing number of people who now use the internet to purchase their books and Christian literature.

One of the major problems that we continue to face is our volunteer base, the café side of the Vine is largely run by our lovely group of volunteers and several are of a certain age and now find it that bit more difficult to continue their support. The trustees are currently looking at ways to encourage those within the local churches to join our group of volunteers to hopefully ease the burden who give of their time so generously.

There is the need within the Board of Trustees to have a greater range of skills and knowledge to be in a better position to address the key issues that we face in moving the Charity forward and promoting the work of the Vine. This key objective is of paramount importance to us as we are now sadly only one of the few Christian Bookshops/café's in the surrounding areas.

Thankfully we now have a new trustee on board who brings with him considerable knowledge and personal experience in the marketing and the PR sector. Over the next few months, we will work together to create a business plan that will reflect a more proactive approach to how we operate and promote our services

Change is inevitable and clearly, we should embrace change as a challenge, to this end it was decided to review the role of the management structure of the Vine. It was agreed following discussion with the Vine manager to employ an Assistant Manager who will be predominately responsible for the management of the coffee shop whilst our existing manager will focus on running and promoting the bookshop side of the business. Reviewing both positions, it was also agreed that both of these key roles there must be flexibility in how they operate and therefore each should be able to undertake the others' role should the need arise

Most certainly the next twelve months will be a challenge but one we are really looking forward to by making the Vine better known in our community. A place where our customers feel special as they either spend time over a cup of coffee or purchase from our bookshop, that they feel welcome and to return to us time and time again.

The Vine (Hinckley)

Trustees' report (continued) Year ended 31 March 2025

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom generally accepted accounting practice).

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

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

This report was approved by the board of trustees on 12 January 2026.

The Vine (Hinckley)

Independent examiner's report to the trustees on the unaudited financial statements of The Vine (Hinckley) Year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of The Vine (Hinckley) for the year ended 31 March 2025 which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

The Trustees consider that the audit requirement of Section 144(1) of the Act does not apply, and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Mrs C Woods (FCCA)
Integra Accounting Limited
5 Station Road
Hinckley
Leicestershire
LE10 1AW

12 January 2026

The Vine (Hinckley)

Statement of financial activities

For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Income and endowments from:					
Donations, grants and legacies	12	4,253	158	4,411	3,027
Charitable activities	13	46,468	-	46,468	44,362
Other activities	14	750	-	750	810
Investments	15	279	-	279	300
Total income		<u>51,750</u>	<u>158</u>	<u>51,908</u>	<u>48,499</u>
Expenditure on:					
Direct spending	16	20,402	-	20,402	18,831
Charitable trading	17	21,640	-	21,640	21,511
Support costs	18	10,365	158	10,523	11,707
Total expenditure		<u>52,407</u>	<u>158</u>	<u>52,565</u>	<u>52,049</u>
Net expenditure		<u>(657)</u>		<u>(657)</u>	<u>(3,550)</u>
Net movement in funds		<u>(657)</u>	<u>-</u>	<u>(657)</u>	<u>(3,550)</u>
Reconciliation of funds					
Total funds brought forward		29,034	-	29,034	32,584
Total funds carried forward		<u>28,377</u>	<u>-</u>	<u>28,377</u>	<u>29,034</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

The Vine (Hinckley)

**Balance sheet
31 March 2025**

	Note	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	6	158		316	
			158		316
Current assets					
Stocks	7	7,292		6,909	
Debtors	8	188		-	
Cash at bank and in hand		21,864		23,137	
		29,344		30,046	
Creditors: amounts falling due within one year	9	(1,125)		(1,328)	
Net current assets			28,219		28,718
Total assets less current liabilities			28,377		29,034
Net assets			28,377		29,034
Charity funds					
Unrestricted funds	10		28,377		29,034
Total charity funds			28,377		29,034

These financial statements were approved and authorised for issue by the Board on 12 January 2026.

John Moore
Trustee

The notes on pages 9 to 17 form part of these financial statements.

The Vine (Hinckley)

Notes to the annual accounts Year ended 31 March 2025

1. General information

The address of the principal operating address is The Vine Bookshop, The Borough, Hinckley, Leicestershire, LE10 1NL.

2. Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

The Vine (Hinckley)

Notes to the annual accounts (continued) Year ended 31 March 2025

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Volunteers

In accordance with SORP, and in recognition of the difficulties in placing monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Notes to the annual accounts (continued)
Year ended 31 March 2025

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment - 20% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds embarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of appeal or as imposed by law.

There are no endowment funds.

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar object to the charity.

The Vine (Hinckley)

Notes to the annual accounts (continued) Year ended 31 March 2025

4. Staff costs

The average number of persons employed during the year was:

	2025	2024
Full time staff	-	1
Part time staff	3	2
	<u>3</u>	<u>3</u>

The aggregate payroll costs incurred during the year were:

	2025	2024
	£	£
Wages and salaries	20,133	18,556
Other pension costs (defined contribution plans)	269	275
	<u>20,402</u>	<u>18,831</u>

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5. The contribution of volunteers

The charity can only operate with the support of volunteers. The charity had 7 volunteers who donated approximately 21 hours of time each week. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6. Tangible assets

	Computer equipment	Total
	£	£
Cost		
At 1 April 2024 and 31 March 2025	790	790
Depreciation		
At 1 April 2024	474	474
Charge for the year	158	158
At 31 March 2025	632	632
Carrying amount		
At 31 March 2025	158	158
At 31 March 2024	316	316

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2025

7. Stocks		
	2025	2024
	£	£
Finished goods and goods for resale	7,292	6,909
	<u> </u>	<u> </u>
8. Debtors		
	2025	2024
	£	£
Other debtors	188	-
	<u> </u>	<u> </u>
9. Creditors: amounts falling due within one year		
	2025	2024
	£	£
Accruals and deferred income	1,100	1,210
Social security and other taxes	-	66
Other creditors	25	52
	<u> </u>	<u> </u>
	<u>1,125</u>	<u>1,328</u>

Deferred income totals £158 (2024: £316) and relates to a grant for computer equipment which is being released in line with the depreciation method of the equipment.

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2025

10. Fund reconciliation

	Funds at 1 April 2024 £	Movement in funds £	Funds at 31 March 2025 £
Unrestricted funds			
Unrestricted revenue funds	29,034	657	28,377
	<u>29,034</u>	<u>657</u>	<u>28,377</u>
Restricted funds			
Restricted funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total charity funds	<u>29,034</u>	<u>657</u>	<u>28,377</u>

Unrestricted funds are held for all general purposes of the charity.

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2025

11. Analysis of funds

	Income 2025 £	Expenditure 2025 £	Movement in funds 2025 £
Unrestricted funds			
Unrestricted revenue funds	51,750	(52,407)	(657)
Restricted funds			
Restricted funds	158	(158)	-
	<u>51,908</u>	<u>52,565</u>	<u>657</u>

The income for restricted funds is made up of the following:

LCC grant	158
	<u>158</u>

The expenses for the restricted funds are made up of the following:

Depreciation	158
	<u>158</u>

12. Donations, grants and legacies

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Donations and gifts from individuals	3,361	-	3,361	2,619
Leicestershire County Council grants	-	158	158	158
Speaking Volumes grant	892	-	892	250
	<u>4,253</u>	<u>158</u>	<u>4,411</u>	<u>3,027</u>

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2025

13. Charitable activities

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Sale of goods and services in accordance with the charity's objectives	46,468	-	46,468	44,362

14. Other activities

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
AlterNativity events	750	-	750	810

15. Investment income

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Bank interest receivable	279	-	279	300

16. Direct spending

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Gross wages	20,133	-	20,133	18,556
Defined contribution pension costs	269	-	269	275
	20,402	-	20,402	18,831

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2025

17. Charitable trading

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Cost of goods for primary purpose trading	21,358	-	21,358	21,193
Music licences	282	-	282	318
	<u>21,640</u>	<u>-</u>	<u>21,640</u>	<u>21,511</u>

18. Support costs

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Rent	3,600	-	3,600	3,600
Cleaning and waste management	403	-	403	370
Repairs and renewals	382	-	382	644
Telephone and internet	431	-	431	432
Postage	33	-	33	31
Stationery and printing	47	-	47	86
Website costs	13	-	13	152
Membership subscriptions	404	-	404	401
Equipment expenses	1,244	-	1,244	1,148
Insurance	520	-	520	378
Sundry expenses	-	-	-	4
Accountancy	2,186	-	2,186	3,270
Independent examiner's fee	250	-	250	240
Bank charges	658	-	658	614
Training	194	-	194	179
Depreciation	-	158	158	158
	<u>10,365</u>	<u>158</u>	<u>10,523</u>	<u>11,707</u>

THE VINE (HINCKLEY)

England & Wales - Charity number 1182179

Accounts

Charity registration number: 1182179

The Vine (Hinckley)
Report and financial statements
for the Year ended
31 March 2024

The Vine (Hinckley)

Contents

	Page
Trustees' report	1 - 5
Independent examiner's report to the members	6
Statement of financial activities	7
Balance sheet	8
Notes to the annual accounts	9 - 17

The Vine (Hinckley)

Trustees' report Year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024.

Reference and administrative details

Charity name: The Vine (Hinckley)

Charity registration number: 1182179

Address: The Vine Christian Bookshop
The Borough
Hinckley
Leicestershire
LE10 1NL

Trustees

The trustees who served during the year were as follows:

John Moore
Malcolm Clarke
John Dowsing
Tim Pullen
Sadie Allott
Barbara Pitt

The Vine (Hinckley)

Trustees' report (continued) Year ended 31 March 2024

Structure, governance and management

The methods used to recruit and appoint new charity trustees.

Trustees are recruited via the local Christian Church communities. When a vacancy arises, the local Churches Leaders are approached for recommendations.

Nature of governing document and how charity constituted

The Charity was registered with The Charity Commission on 22 February 2019. The registration number is 1182179. The charity's governing document outlines its charitable objectives and the methods used to recruit and appoint new charity trustees.

Objectives and activities

The purposes of the charity as set out in its governing document

The objectives of the CIO are the advancement of the Christian Faith as revealed to us in the Bible, in practical ways and the care of all people serving or being served in The Vine (Hinckley) irrespective of their personal circumstances; signposting to specialist support and advice wherever appropriate.

The main activities undertaken in relation to those purposes during the year and to further the charity's purpose for the public benefit.

The Vine is a small coffee shop and Christian bookshop in the heart of Hinckley town centre, selling books, cards, gifts, fairtrade food, hot & cold drinks, snacks, cakes and lunches. We are mainly run by volunteers and provide a space bringing people together

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year

The charity can only operate with the support of volunteers. The charity had 7 volunteers who donated approximately 21 hours of time each week. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

The main achievements and performance of the charity during the year

The Vine is a small coffee shop and Christian bookshop in the heart of Hinckley town centre, selling books, cards, gifts, fairtrade food, hot & cold drinks, snacks, cakes and lunches. We are mainly run by volunteers and provide a space bringing people together throughout the week, as well as a support system for those who need it. The Vine brings people together who otherwise may not meet and provide a place to build relationships.

Supported by Hinckley & Burbage Churches Together we are able to work in partnership by bringing the Christian message to the community in practical ways thus providing a building that has frequently been described as "An oasis in the desert". From a financial business objective we aim to "break even" it is however more important to provide a unique community space for the people of Hinckley and surrounding villages.

Fundraising activities during the year

The Vine is a very small charity and it is a challenge to generate enough income to remain open each year. The charity raises a small amount funds via the "Friends of the Vine" scheme. There are no other fundraising activities.

The Vine (Hinckley)

Trustees' report (continued) Year ended 31 March 2024

The difference the charity's performance during the year has made to the beneficiaries of the charity

We have continued to help bring people together throughout the week, as well as provide a support system for those who need it. The Vine has brought people together who otherwise may not meet and provide a place to build relationships. The Vine has continued to provide meals for people in need via the Hinckley AlterNativity project.

The degree to which the achievements and performance during the year have benefited wider society

We have continued to help bring people together throughout the week, as well as provide a support system for those who need it. The Vine has brought people together who otherwise may not meet and provide a place to build relationships.

Financial review

The results of the year and financial position are shown in the annexed financial statements.

The organisation reports a net deficit for the year of £3,550 (2023: £2,138) and Net Assets of £29,034 (2023: £32,584) which reflects the loss.

The total income increased to £48,499 (2023: £45,430), a 7% increase on the previous year. This is mainly attributable to an increase in the sale of goods and services.

The total expenditure increased by £4,481 to £52,049 (2023: £47,568) a 9% increase on the previous year. Direct spending increased to £18,831 (2023: £15,413), charitable trading increased to £21,511 (2023: £20,693) and support costs increased slightly to £11,707 (2023: £11,462).

Reserves policy

In relation to the Charity Commission guidance that our reserves be 50% of expenditure in the next six months, this would require a figure of £9,500 which the reserves are sufficient to meet.

Our employees are on monthly salaries with only one month's notice required, which is also the redundancy amount for calculations. Our net annual payroll costs are £18,831 for the year. Stock is only brought as needed. This means our reserves are sufficient for our needs.

The Vine (Hinckley)

Trustees' report (continued) Year ended 31 March 2024

Achievements and performance

Pleasingly, this financial year having now changed our accountants, as a board of trustees I am pleased to report that we have spent very little time trying to understand our finances. Previously much of our bi-monthly agenda discussions were spent trying to understand the complexities and questions raised by our accountant, now changing to Integra Accounting Limited we have someone who fully understands the nature of our business and keeps us informed and updated at all times.

Our landlord (The United Reform Church) continues to support the work of The Vine and as a Christian charity we are not looking to make large profits to the point we are pleased at the end of a financial year just to break even, their generosity has helped us achieve this objective.

As trustees we are in agreement that we need to examine ways to best maximize our finances and where possible to explore grant opportunities. Other key areas we need to actively explore are more preferable bank interest rates and gift aiding. Whilst we believe this is an important revenue stream it also highlights one major concern we face as a board of trustees.

Like many charities we depend on the goodwill of those who are able to offer their time and expertise in key areas of their business. Presently at the Vine we have an aging board of trustees with three approaching their 80th birthday it is therefore important that we actively look for new trustees with fresh ideas who can bring a better understanding of marketing and hopefully take on some of those identified key tasks to maximise our income

Whilst reflecting on the age profile of our trustees this is also mirrored in the day-to-day activity of our business; we are so grateful for all our volunteers who without them we couldn't operate. It is important for our future to increase our volunteer base as there are times where we are stretched to capacity and perhaps asking too much from them and the Vine management. As trustees we are conscious of this and need to share and publicise our concerns through our local churches and friends as this is largely where our volunteer base is generated.

The Vine (Hinckley)

Trustees' report (continued) Year ended 31 March 2024

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom generally accepted accounting practice).

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

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

This report was approved by the board of trustees on 12 December 2024.

John Moore
Trustee

The Vine (Hinckley)

Independent examiner's report to the trustees on the unaudited financial statements of The Vine (Hinckley) Year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of The Vine (Hinckley) for the year ended 31 March 2024 which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

The Trustees consider that the audit requirement of Section 144(1) of the Act does not apply, and that that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Mrs C Woods (FCCA)
Integra Accounting Limited
5 Station Road
Hinckley
Leicestershire
LE10 1AW

12 December 2024

The Vine (Hinckley)

Statement of financial activities

For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Income and endowments from:					
Donations, grants and legacies	12	2,869	158	3,027	3,981
Charitable activities	13	44,362	-	44,362	40,707
Other activities	14	810	-	810	638
Investments	15	300	-	300	104
Total income		<u>48,341</u>	<u>158</u>	<u>48,499</u>	<u>45,430</u>
Expenditure on:					
Direct spending	16	18,831	-	18,831	15,413
Charitable trading	17	21,511	-	21,511	20,693
Support costs	18	11,549	158	11,707	11,462
Total expenditure		<u>51,891</u>	<u>158</u>	<u>52,049</u>	<u>47,568</u>
Net expenditure		<u>(3,550)</u>		<u>(3,550)</u>	<u>(2,138)</u>
Net movement in funds		<u>(3,550)</u>	<u>-</u>	<u>(3,550)</u>	<u>(2,138)</u>
Reconciliation of funds					
Total funds brought forward		32,584	-	32,584	34,722
Total funds carried forward		<u>29,034</u>	<u>-</u>	<u>29,034</u>	<u>32,584</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

The Vine (Hinckley)

**Balance sheet
31 March 2024**

	Note	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	6	316		474	
			316		474
Current assets					
Stocks	7	6,909		7,498	
Debtors	8	-		64	
Cash at bank and in hand		23,137		28,042	
		30,046		35,604	
Creditors: amounts falling due within one year	9	(1,328)		(3,494)	
Net current assets			28,718		32,110
Total assets less current liabilities			29,034		32,584
Net assets			29,034		32,584
Charity funds					
Unrestricted funds	10		29,034		32,584
Total charity funds			29,034		32,584

These financial statements were approved and authorised for issue by the Board on 12 December 2024.

John Moore
Trustee

The notes on pages 9 to 17 form part of these financial statements.

The Vine (Hinckley)

Notes to the annual accounts Year ended 31 March 2024

1. General information

The address of the principal operating address is The Vine Bookshop, The Borough, Hinckley, Leicestershire, LE10 1NL.

2. Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2024, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

The Vine (Hinckley)

Notes to the annual accounts (continued) Year ended 31 March 2024

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Volunteers

In accordance with SORP, and in recognition of the difficulties in placing monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Notes to the annual accounts (continued)
Year ended 31 March 2024

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment - 20% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds embarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of appeal or as imposed by law.

There are no endowment funds.

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar object to the charity.

The Vine (Hinckley)

Notes to the annual accounts (continued) Year ended 31 March 2024

4. Staff costs

The average number of persons employed during the year was:

	2024	2023
Full time staff	1	1
Part time staff	2	1
	<u>3</u>	<u>2</u>

The aggregate payroll costs incurred during the year were:

	2024	2023
	£	£
Wages and salaries	18,556	14,270
Other pension costs	275	229
	<u>18,831</u>	<u>14,499</u>

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5. The contribution of volunteers

The charity can only operate with the support of volunteers. The charity had 7 volunteers who donated approximately 21 hours of time each week. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity agree that no contract of employment is created by these arrangements.

6. Tangible assets

	Computer equipment	Total
	£	£
Cost		
At 1 April 2023 and 31 March 2024	<u>790</u>	<u>790</u>
Depreciation		
At 1 April 2023	316	316
Charge for the year	158	158
At 31 March 2024	<u>474</u>	<u>474</u>
Carrying amount		
At 31 March 2024	<u>316</u>	<u>316</u>
At 31 March 2023	<u>474</u>	<u>474</u>

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2024

7. Stocks		
	2024	2023
	£	£
Finished goods and goods for resale	6,909	7,498
8. Debtors		
	2024	2023
	£	£
Other debtors	-	64
9. Creditors: amounts falling due within one year		
	2024	2023
	£	£
Trade creditors	-	14
Accruals and deferred income	1,210	3,354
Social security and other taxes	66	126
Other creditors	52	-
	1,328	3,494

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2024

10. Fund reconciliation

	Funds at 1 April 2023 £	Movement in funds £	Funds at 31 March 2024 £
Unrestricted funds			
Unrestricted revenue funds	32,584	3,550	29,034
	<u>32,584</u>	<u>3,550</u>	<u>29,034</u>
Restricted funds			
Restricted funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total charity funds	<u>32,584</u>	<u>3,550</u>	<u>29,034</u>

Unrestricted funds are held for all general purposes of the charity.

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2024

11. Analysis of funds

	Income 2024 £	Expenditure 2024 £	Movement in funds 2024 £
Unrestricted funds			
Unrestricted revenue funds	48,341	(51,891)	(3,550)
Restricted funds			
Restricted funds	158	(158)	-
	<u>48,499</u>	<u>52,049</u>	<u>3,550</u>

The income for restricted funds is made up of the following:

LCC grant	158
	<u>158</u>

The expenses for the restricted funds are made up of the following:

Depreciation	158
	<u>158</u>

12. Donations, grants and legacies

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Donations and gifts from individuals	2,619	-	2,619	2,391
Leicestershire County Council grants	-	158	158	1,091
Speaking Volumes grant	250	-	250	499
	<u>2,869</u>	<u>158</u>	<u>3,027</u>	<u>3,981</u>

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2024

13. Charitable activities

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Sale of goods and services in accordance with the charity's objectives	44,362	-	44,362	40,707

14. Other activities

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
AlterNativity events	810	-	810	638

15. Investment income

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Bank interest receivable	300	-	300	104

16. Direct spending

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Gross wages	18,556	-	18,556	15,184
Defined contribution pension costs	275	-	275	229
	18,831	-	18,831	15,413

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2024

17. Charitable trading

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Cost of goods for primary purpose trading	21,193	-	21,193	20,400
Music licences	318	-	318	293
	<u>21,511</u>	<u>-</u>	<u>21,511</u>	<u>20,693</u>

18. Support costs

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Rent	3,600	-	3,600	3,210
Cleaning and waste management	370	-	370	411
Repairs and renewals	644	-	644	842
Telephone and internet	432	-	432	618
Postage	31	-	31	27
Stationery and printing	86	-	86	46
Website costs	152	-	152	14
Membership subscriptions	401	-	401	365
Equipment expenses	1,148	-	1,148	1,148
Insurance	378	-	378	438
Sundry expenses	4	-	4	-
Accountancy	3,270	-	3,270	3,163
Independent examiner's fee	240	-	240	240
Bank charges	614	-	614	547
Training	179	-	179	235
Depreciation	-	158	158	158
	<u>11,549</u>	<u>158</u>	<u>11,707</u>	<u>11,462</u>

THE VINE (HINCKLEY)

England & Wales - Charity number 1182179

Accounts

Charity registration number: 1182179

The Vine (Hinckley)
Report and financial statements
for the Year ended
31 March 2023

The Vine (Hinckley)

Contents

	Page
Trustees' report	1 - 5
Independent examiner's report to the members	6
Statement of financial activities	7
Balance sheet	8
Notes to the annual accounts	9 - 17

The Vine (Hinckley)

Trustees' report Year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023.

Reference and administrative details

Charity name: The Vine (Hinckley)

Charity registration number: 1182179

Address: The Vine Christian Bookshop
The Borough
Hinckley
Leicestershire
LE10 1NL

Trustees

The trustees who served during the year were as follows:

John Moore
Malcolm Clarke
John Dowsing
Tim Pullen
Sadie Allott

The Vine (Hinckley)

Trustees' report (continued) Year ended 31 March 2023

Structure, governance and management

The methods used to recruit and appoint new charity trustees.

Trustees are recruited via the local Christian Church communities. When a vacancy arises, the local Churches Leaders are approached for recommendations.

Nature of governing document and how charity constituted

The Charity was registered with The Charity Commission on 22 February 2019. The registration number is 1182179. The charity's governing document outlines its charitable objectives and the methods used to recruit and appoint new charity trustees.

Objectives and activities

The purposes of the charity as set out in its governing document

The objectives of the CIO are the advancement of the Christian Faith as revealed to us in the Bible, in practical ways and the care of all people serving or being served in The Vine (Hinckley) irrespective of their personal circumstances; signposting to specialist support and advice wherever appropriate.

The main activities undertaken in relation to those purposes during the year and to further the charity's purpose for the public benefit.

The Vine is a small coffee shop and Christian bookshop in the heart of Hinckley town centre, selling books, cards, gifts, fairtrade food, hot & cold drinks, snacks, cakes and lunches. We are mainly run by volunteers and provide a space bringing people together

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year

The charity can only operate with the support of volunteers. The charity had 7 volunteers who donated approximately 21 hours of time each week. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

The main achievements and performance of the charity during the year

The Vine is a small coffee shop and Christian bookshop in the heart of Hinckley town centre, selling books, cards, gifts, fairtrade food, hot & cold drinks, snacks, cakes and lunches. We are mainly run by volunteers and provide a space bringing people together throughout the week, as well as a support system for those who need it. The Vine brings people together who otherwise may not meet and provide a place to build relationships.

Supported by Hinckley & Burbage Churches Together we are able to work in partnership by bringing the Christian message to the community in practical ways thus providing a building that has frequently been described as "An oasis in the desert". From a financial business objective we aim to "break even" it is however more important to provide a unique community space for the people of Hinckley and surrounding villages.

Fundraising activities during the year

The Vine is a very small charity and it is a challenge to generate enough income to remain open each year. The charity raises a small amount funds via the "Friends of the Vine" scheme. There are no other fundraising activities.

The Vine (Hinckley)

Trustees' report (continued) Year ended 31 March 2023

The difference the charity's performance during the year has made to the beneficiaries of the charity

We have continued to help bring people together throughout the week, as well as provide a support system for those who need it. The Vine has brought people together who otherwise may not meet and provide a place to build relationships. The Vine has continued to provide meals for people in need via the Hinckley AlterNativity project.

The degree to which the achievements and performance during the year have benefited wider society

We have continued to help bring people together throughout the week, as well as provide a support system for those who need it. The Vine has brought people together who otherwise may not meet and provide a place to build relationships.

Financial review

The results of the year and financial position are shown in the annexed financial statements.

The organisation reports a net deficit for the year of £2,138 (2022: £13,616 surplus) and Net Assets of £32,584 (2022: £34,722) which reflects the loss.

The total income decreased to £45,430 (2022: £50,202), a 10% decrease on the previous year. This is mainly attributable to a reduction in grants from £17,876 to £3,981 as COVID support is no longer available.

The total expenditure increased by over £10k during the year to £47,568 (2022: £36,886) a 29% increase on the previous year. Direct spending increased to £15,413 (2022: £13,796), charitable trading increased to £20,693 (2022: £16,767) and support costs increased to £11,462 (2022: £6,323).

Reserves policy

In relation to the Charity Commission guidance that our reserves be 50% of expenditure in the next six months, this would require a figure of £5,700 which the reserves are sufficient to meet.

Our employees are on monthly salaries with only one month's notice required, which is also the redundancy amount for calculations. Our net annual payroll costs are £15,413 for the year. Stock is only brought as needed. This means our reserves are sufficient for our needs.

The Vine (Hinckley)

Trustees' report (continued) Year ended 31 March 2023

Achievements and performance

One of our identified weaknesses as a board of Trustees was a good working knowledge of accounting to better appreciate some of the intricacies of accounting and the issues raised by our current accountant. Thankfully a friend of the Vine who had a sound practical understanding of accounts gained through their family business offered to be our adviser and assisted greatly in coming to terms with our financial systems and most questions raised by our accountant.

Three items of expenditure were the purchases of a new freezer, a display board that is sighted at the approach to the Vine and also to replace our drinks machine which is on a monthly contract.

Further evidence of our landlord's continued support was following the increase of electricity charges. The URC had predicted some substantial increase based on our past recorded history and requested a meeting to discuss our monthly rent. Following our meeting it was mutually agreed to increase our rent but thankfully they didn't charge the full amount of what they calculated and for this we were extremely grateful.

Having a rental increase and the contract hire of the new drinks machine was more than our original contract it was agreed to look at ways to increase our weekly takings, the trustees supported the motion that we should apply a small additional cost on our beverages and other menu items.

The Vine (Hinckley)

Trustees' report (continued) Year ended 31 March 2023

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom generally accepted accounting practice).

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

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

This report was approved by the board of trustees on 29 November 2023.

John Moore
Trustee

The Vine (Hinckley)

Independent examiner's report to the trustees on the unaudited financial statements of The Vine (Hinckley) Year ended 31 March 2023

I report to the Trustees on my examination of the financial statements of The Vine (Hinckley) for the year ended 31 March 2023 which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

The Trustees consider that the audit requirement of Section 144(1) of the Act does not apply, and that that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Mrs C Woods (FCCA)
Integra Accounting Limited
5 Station Road
Hinckley
Leicestershire
LE10 1AW

29 November 2023

The Vine (Hinckley)

Statement of financial activities

For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Income and endowments from:					
Donations, grants and legacies	12	2,890	1,091	3,981	17,876
Charitable activities	13	40,707	-	40,707	31,119
Other activities	14	638	-	638	1,206
Investments	15	104	-	104	1
Total income		<u>44,339</u>	<u>1,091</u>	<u>45,430</u>	<u>50,202</u>
Expenditure on:					
Direct spending	16	14,499	914	15,413	13,796
Charitable trading	17	20,674	19	20,693	16,767
Support costs	18	11,304	158	11,462	6,323
Total expenditure		<u>46,477</u>	<u>1,091</u>	<u>47,568</u>	<u>36,886</u>
Net income		<u>(2,138)</u>		<u>(2,138)</u>	<u>13,316</u>
Net movement in funds		<u>(2,138)</u>	<u>-</u>	<u>(2,138)</u>	<u>13,316</u>
Reconciliation of funds					
Total funds brought forward		34,722	-	34,722	21,406
Total funds carried forward		<u>32,584</u>	<u>-</u>	<u>32,584</u>	<u>34,722</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

The Vine (Hinckley)

**Balance sheet
31 March 2023**

	Note	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	6	474		632	
			474		632
Current assets					
Stocks	7	7,498		8,161	
Debtors	8	64		64	
Cash at bank and in hand		28,042		29,121	
		35,604		37,346	
Creditors: amounts falling due within one year	9	(3,494)		(3,256)	
Net current assets			32,110		34,090
Total assets less current liabilities			32,584		34,722
Net assets			32,584		34,722
Charity funds					
Unrestricted funds	10		32,584		34,722
Total charity funds			32,584		34,722

These financial statements were approved and authorised for issue by the Board on 29 November 2023.

John Moore
Trustee

The notes on pages 9 to 17 form part of these financial statements.

The Vine (Hinckley)

Notes to the annual accounts Year ended 31 March 2023

1. General information

The address of the principal operating address is The Vine Bookshop, The Borough, Hinckley, Leicestershire, LE10 1NL.

2. Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

The Vine (Hinckley)

Notes to the annual accounts (continued) Year ended 31 March 2023

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants in respect of the coronavirus job retention scheme and local council COVID grants. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Volunteers

In accordance with SORP, and in recognition of the difficulties in placing monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

The Vine (Hinckley)

Notes to the annual accounts (continued) Year ended 31 March 2023

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment - 20% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Defined contribution plans

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds embarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of appeal or as imposed by law.

There are no endowment funds.

Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar object to the charity.

The Vine (Hinckley)

Notes to the annual accounts (continued) Year ended 31 March 2023

4. Staff costs

The average number of persons employed during the year was:

	2023	2022
Full time staff	1	1
Part time staff	1	1
	<u>2</u>	<u>2</u>

The aggregate payroll costs incurred during the year were:

	2023	2022
	£	£
Wages and salaries	14,270	10,495
Social security costs	-	31
Other pension costs	229	223
	<u>14,499</u>	<u>10,749</u>

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5. The contribution of volunteers

The charity can only operate with the support of volunteers. The charity had 7 volunteers who donated approximately 21 hours of time each week. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6. Tangible assets

	Computer equipment	Total
	£	£
Cost		
At 1 April 2022 and 31 March 2023	<u>790</u>	<u>790</u>
Depreciation		
At 1 April 2022	158	158
Charge for the year	<u>158</u>	<u>158</u>
At 31 March 2023	<u>316</u>	<u>316</u>
Carrying amount		
At 31 March 2023	<u>474</u>	<u>474</u>
At 31 March 2022	<u>632</u>	<u>632</u>

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2023

7. Stocks		
	2023	2022
	£	£
Finished goods and goods for resale	7,498	8,161
	<u> </u>	<u> </u>
8. Debtors		
	2023	2022
	£	£
Other debtors	64	64
	<u> </u>	<u> </u>
9. Creditors: amounts falling due within one year		
	2023	2022
	£	£
Trade creditors	14	-
Accruals and deferred income	3,354	3,005
Social security and other taxes	126	251
	<u> </u>	<u> </u>
	<u>3,494</u>	<u>3,256</u>

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2023

10. Fund reconciliation

	Funds at 1 April 2022 £	Movement in funds £	Funds at 31 March 2023 £
Unrestricted funds			
Unrestricted revenue funds	34,722	2,138	32,584
	<u>34,722</u>	<u>2,138</u>	<u>32,584</u>
Restricted funds			
Restricted funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total charity funds	<u>34,722</u>	<u>2,138</u>	<u>32,584</u>

Unrestricted funds are held for all general purposes of the charity.

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2023

11. Analysis of funds

	Income 2023 £	Expenditure 2023 £	Movement in funds 2023 £
Unrestricted funds			
Unrestricted revenue funds	44,339	(46,477)	(2,138)
Restricted funds			
Restricted funds	1,091	(1,091)	-
	<u>45,430</u>	<u>47,568</u>	<u>2,138</u>

The income for restricted funds is made up of the following:

LCC grant	1,091
	<u>1,091</u>

The expenses for the restricted funds are made up of the following:

Depreciation	158
Wages	914
Cost of goods for primary purpose trading	19
	<u>1,091</u>

12. Donations, grants and legacies

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Donations and gifts from individuals	2,391	-	2,391	2,768
Covid Job Retention Scheme grants	-	-	-	1,323
Hinckley & Bosworth Borough Council grants	-	-	-	11,350
Leicestershire County Council grants	-	1,091	1,091	2,435
Speaking Volumes grant	499	-	499	-
	<u>2,890</u>	<u>1,091</u>	<u>3,981</u>	<u>17,876</u>

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2023

13. Charitable activities

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Sale of goods and services in accordance with the charity's objectives	40,707	-	40,707	31,119

14. Other activities

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
AlterNativity events	638	-	638	1,206

15. Investment income

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Bank interest receivable	104	-	104	1

16. Direct spending

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Gross wages	14,270	914	15,184	13,542
Employers' NI	-	-	-	31
Defined contribution pension costs	229	-	229	223
	14,499	914	15,413	13,796

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2023

17. Charitable trading

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Cost of goods for primary purpose trading	20,381	19	20,400	16,435
Music licences	293	-	293	332
	<u>20,674</u>	<u>19</u>	<u>20,693</u>	<u>16,767</u>

18. Support costs

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Rent	3,210	-	3,210	940
Cleaning and waste management	411	-	411	229
Repairs and renewals	842	-	842	1,020
Telephone and internet	618	-	618	460
Postage	27	-	27	44
Stationery and printing	46	-	46	300
Website costs	14	-	14	147
Membership subscriptions	365	-	365	273
Equipment expenses	1,148	-	1,148	179
Insurance	438	-	438	354
Sundry expenses	-	-	-	-
Accountancy	3,163	-	3,163	1,219
Independent examiner's fee	240	-	240	240
Bank charges	547	-	547	476
Training	235	-	235	48
Loss on disposal of fixed assets	-	-	-	236
Depreciation	-	158	158	158
	<u>11,304</u>	<u>158</u>	<u>11,462</u>	<u>6,323</u>

THE VINE (HINCKLEY)

England & Wales - Charity number 1182179

Accounts

Charity registration number: 1182179

The Vine (Hinckley)
Report and financial statements
for the Year ended
31 March 2022

The Vine (Hinckley)

Contents

	Page
Trustees' report	1 - 4
Independent examiner's report to the members	5
Statement of financial activities	6
Balance sheet	7
Notes to the annual accounts	8 - 16

The Vine (Hinckley)

Trustees' report Year ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022.

Reference and administrative details

Charity name: The Vine (Hinckley)

Charity registration number: 1182179

Address: The Vine Christian Bookshop
The Borough
Hinckley
Leicestershire
LE10 1NL

Trustees

The trustees who served during the year were as follows:

John Moore
Malcolm Clarke
John Dowsing
Tim Pullen
Karl Woodward (Resigned February 2022)
Sadie Allott

The Vine (Hinckley)

Trustees' report (continued) Year ended 31 March 2022

Structure, governance and management

The methods used to recruit and appoint new charity trustees.

Trustees are recruited via the local Christian Church communities. When a vacancy arises, the local Churches Leaders are approached for recommendations.

Nature of governing document and how the charity is constituted

The Charity was registered with The Charity Commission on 22 February 2019. The registration number is 1182179. The charity's governing document outlines its charitable objectives and the methods used to recruit and appoint new charity trustees.

Objectives and activities

The purposes of the charity as set out in its governing document

The objectives of the CIO are the advancement of the Christian Faith as revealed to us in the Bible, in practical ways and the care of all people serving or being served in The Vine (Hinckley) irrespective of their personal circumstances; signposting to specialist support and advice wherever appropriate.

The main activities undertaken in relation to those purposes during the year and to further the charity's purpose for the public benefit.

The Vine is a small coffee shop and Christian bookshop in the heart of Hinckley town centre, selling books, cards, gifts, fairtrade food, hot & cold drinks, snacks, cakes and lunches. We are mainly run by volunteers and provide a space bringing people together

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year

The charity can only operate with the support of volunteers. The charity had 7 volunteers who donated approximately 21 hours of time each week. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

The main achievements and performance of the charity during the year

The Vine is a small coffee shop and Christian bookshop in the heart of Hinckley town centre, selling books, cards, gifts, fairtrade food, hot & cold drinks, snacks, cakes and lunches. We are mainly run by volunteers and provide a space bringing people together throughout the week, as well as a support system for those who need it. The Vine brings people together who otherwise may not meet and provide a place to build relationships.

Supported by Hinckley & Burbage Churches Together we are able to work in partnership by bringing the Christian message to the community in practical ways thus providing a building that has frequently been described as "An oasis in the desert". From a financial business objective we aim to "break even" it is however more important to provide a unique community space for the people of Hinckley and surrounding villages.

Fundraising activities during the year

The Vine is a very small charity and it is a challenge to generate enough income to remain open each year. The charity raises a small amount funds via the "Friends of the Vine" scheme. There are no other fundraising activities.

The Vine (Hinckley)

Trustees' report (continued) Year ended 31 March 2022

The difference the charity's performance during the year has made to the beneficiaries of the charity

We have continued to help bring people together throughout the week, as well as provide a support system for those who need it. The Vine has brought people together who otherwise may not meet and provide a place to build relationships. The Vine has continued to provide meals for people in need via the Hinckley AlterNativity project.

The degree to which the achievements and performance during the year have benefited wider society

We have continued to help bring people together throughout the week, as well as provide a support system for those who need it. The Vine has brought people together who otherwise may not meet and provide a place to build relationships.

Financial review

The results of the year and financial position are shown in the annexed financial statements.

The organisation reports a net profit for the year of £13,316 (2021: £3,492) and Net Assets of £34,722 (2021: £21,406) which reflects the profit.

The total income increased to £50,202 (2021: £28,640), a 75% increase on the previous year. This is mainly attributable to an increase in charitable activities from £10,004 to £31,119.

The total expenditure increased by over £11k during the year to £36,886 (2021: £25,148) a 47% increase on the previous year. Direct spending increased to £13,796 (2021: £13,479), charitable trading increased to £16,767 (2021: £8,087) and support costs increased to £6,323 (2021: £3,582).

Reserves policy

In relation to the Charity Commission guidance that our reserves be 50% of expenditure in the next six months, this would require a figure of £8,300 which the reserves are sufficient to meet.

Our employees are on monthly salaries with only one month's notice required, which is also the redundancy amount for calculations. Our net annual payroll costs are £13,796 for the year. Stock is only brought as needed. This means our reserves are sufficient for our needs.

Achievements and performance

Returning following lockdown in the April we decided to purchase a new computer to replace a very old system that was extremely slow and lacked the memory capacity to meet our current needs. The Vine also celebrated its 20th anniversary which is a remarkable achievement with so many Christian Book shops having to close down due to the threat of on-line buying and the increase in rent/rates.

In reality we have remained in business due to the support of our volunteers and the fact that the Hinckley United Reform Church (URC) are our landlords and were extremely supportive when we were unable to trade due to COVID.

As a board of trustees, it was agreed that we needed to improve our signage to offer clearer signposting to our building, customers can now clearly see, attached to the Shoe Repairers, a professional directional sign pointing to the Vine building.

Another major decision following COVID was to reduce our opening hours to best maximise our team of volunteers in providing adequate cover across our six trading days.

The Vine (Hinckley)

Trustees' report (continued) Year ended 31 March 2022

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom generally accepted accounting practice).

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

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

This report was approved by the board of trustees on 29 November 2023.

John Moore
Trustee

The Vine (Hinckley)

Independent examiner's report to the trustees on the unaudited financial statements of The Vine (Hinckley) Year ended 31 March 2022

I report to the Trustees on my examination of the financial statements of The Vine (Hinckley) for the year ended 31 March 2022 which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

The Trustees consider that the audit requirement of Section 144(1) of the Act does not apply, and that that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Mrs C Woods (FCCA)
Integra Accounting Limited
5 Station Road
Hinckley
Leicestershire
LE10 1AW

29 November 2023

The Vine (Hinckley)

Statement of financial activities

For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Income and endowments from:					
Donations, grants and legacies	12	14,118	3,758	17,876	18,634
Charitable activities	13	31,119	-	31,119	10,004
Other activities	14	1,206	-	1,206	-
Investments	15	1	-	1	2
Total income		<u>46,444</u>	<u>3,758</u>	<u>50,202</u>	<u>28,640</u>
Expenditure on:					
Direct spending	16	10,749	3,047	13,796	13,479
Charitable trading	17	16,526	241	16,767	8,087
Support costs	18	5,853	470	6,323	3,582
Total expenditure		<u>33,128</u>	<u>3,758</u>	<u>36,886</u>	<u>25,148</u>
Net income		<u>13,316</u>		<u>13,316</u>	<u>3,492</u>
Net movement in funds		<u>13,316</u>	<u>-</u>	<u>13,316</u>	<u>3,492</u>
Reconciliation of funds					
Total funds brought forward		21,406	-	21,406	17,914
Total funds carried forward		<u>34,722</u>	<u>-</u>	<u>34,722</u>	<u>21,406</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 16 form part of these financial statements.

The Vine (Hinckley)

**Balance sheet
31 March 2022**

	Note	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	6	632		236	
			632		236
Current assets					
Stocks	7	8,161		10,051	
Debtors	8	64		-	
Cash at bank and in hand		29,121		13,405	
		37,346		23,456	
Creditors: amounts falling due within one year	9	(3,256)		(2,286)	
Net current assets			34,090		21,170
Total assets less current liabilities			34,722		21,406
Net assets			34,722		21,406
Charity funds					
Unrestricted funds	10		34,722		21,406
Total charity funds			34,722		21,406

These financial statements were approved and authorised for issue by the Board on 29 November 2023.

John Moore
Trustee

The notes on pages 8 to 16 form part of these financial statements.

The Vine (Hinckley)

Notes to the annual accounts Year ended 31 March 2022

1. General information

The address of the principal operating address is The Vine Bookshop, The Borough, Hinckley, Leicestershire, LE10 1NL.

2. Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

The Vine (Hinckley)

Notes to the annual accounts (continued) Year ended 31 March 2022

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants in respect of the coronavirus job retention scheme and local council COVID grants. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Volunteers

In accordance with SORP, and in recognition of the difficulties in placing monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

The Vine (Hinckley)

Notes to the annual accounts (continued) Year ended 31 March 2022

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 20%	straight line
Computer equipment	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Defined contribution plans

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds embarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of appeal or as imposed by law.

There are no endowment funds.

Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar object to the charity.

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2022

4. Staff costs

The average number of persons employed during the year was:

	2022	2021
Full time staff	1	1
Part time staff	1	2
	<u>2</u>	<u>3</u>

The aggregate payroll costs incurred during the year were:

	2022	2021
	£	£
Wages and salaries	10,495	4,703
Social security costs	31	105
Other pension costs	223	317
	<u>10,749</u>	<u>5,125</u>

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5. The contribution of volunteers

The charity can only operate with the support of volunteers. The charity had 7 volunteers who donated approximately 21 hours of time each week. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity agree that no contract of employment is created by these arrangements.

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2022

6. Tangible assets

	Plant and machinery	Computer equipment	Total
	£	£	£
Cost			
At 1 April 2021	236	-	236
Additions	-	790	790
Disposals	(236)	-	(236)
At 31 March 2022	<u>-</u>	<u>790</u>	<u>790</u>
Depreciation			
At 1 April 2021	-	-	-
Charge for the year	-	158	158
At 31 March 2022	<u>-</u>	<u>158</u>	<u>158</u>
Carrying amount			
At 31 March 2022	<u>-</u>	<u>632</u>	<u>632</u>
At 31 March 2021	<u>236</u>	<u>-</u>	<u>236</u>

7. Stocks

	2022	2021
	£	£
Finished goods and goods for resale	<u>8,161</u>	<u>10,051</u>

8. Debtors

	2022	2021
	£	£
Other debtors	<u>64</u>	<u>-</u>

9. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	-	524
Trade creditors	-	114
Accruals and deferred income	3,005	1,648
Social security and other taxes	251	-
	<u>3,256</u>	<u>2,286</u>

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2022

10. Fund reconciliation

	Funds at 1 April 2021 £	Movement in funds £	Funds at 31 March 2022 £
Unrestricted funds			
Unrestricted revenue funds	21,406	13,316	34,722
	<u>21,406</u>	<u>13,316</u>	<u>34,722</u>
Restricted funds			
Restricted funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total charity funds	<u>21,406</u>	<u>13,316</u>	<u>34,722</u>

Unrestricted funds are held for all general purposes of the charity.

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2022

11. Analysis of funds

	Income 2022 £	Expenditure 2022 £	Movement in funds 2022 £
Unrestricted funds			
Unrestricted revenue funds	46,444	(33,128)	13,316
Restricted funds			
Restricted funds	3,758	(3,758)	-
	<u>50,202</u>	<u>36,886</u>	<u>13,316</u>

The income for restricted funds is made up of the following:

Covid Job Retention Scheme	1,323
LCC grant	2,435
	<u>3,758</u>

The expenses for the restricted funds are made up of the following:

Depreciation	158
Wages	3,047
Repairs	312
Cost of goods for primary purpose trading	241
	<u>3,758</u>

12. Donations, grants and legacies

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Donations and gifts from individuals	2,768	-	2,768	5,930
Covid Job Retention Scheme grants	-	1,323	1,323	8,354
Hinckley & Bosworth Borough Council grants	11,350	-	11,350	4,350
Leicestershire County Council grants	-	2,435	2,435	-
	<u>14,118</u>	<u>3,758</u>	<u>17,876</u>	<u>18,634</u>

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2022

13. Charitable activities

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Sale of goods and services in accordance with the charity's objectives	31,119	-	31,119	10,004

14. Other activities

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
AlterNativity events	1,206	-	1,206	-

15. Investment income

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Bank interest receivable	1	-	1	2

16. Direct spending

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Gross wages	10,495	3,047	13,542	13,057
Employers' NI	31	-	31	105
Defined contribution pension costs	223	-	223	317
	10,749	3,047	13,796	13,479

The Vine (Hinckley)

Notes to the annual accounts (continued)
Year ended 31 March 2022

17. Charitable trading

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Cost of goods for primary purpose trading	16,194	241	16,435	8,012
Music licences	332	-	332	75
	<u>16,526</u>	<u>241</u>	<u>16,767</u>	<u>8,087</u>

18. Support costs

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Rent	940	-	940	1,400
Cleaning and waste management	229	-	229	23
Repairs and renewals	708	312	1,020	-
Telephone and internet	460	-	460	468
Postage	44	-	44	20
Stationery and printing	300	-	300	12
Website costs	147	-	147	101
Membership subscriptions	273	-	273	150
Equipment expenses	179	-	179	168
Insurance	354	-	354	309
Sundry expenses	-	-	-	81
Accountancy	1,219	-	1,219	408
Independent examiner's fee	240	-	240	120
Bank charges	476	-	476	322
Training	48	-	48	-
Loss on disposal of fixed assets	236	-	236	-
Depreciation	-	158	158	-
	<u>5,853</u>	<u>470</u>	<u>6,323</u>	<u>3,582</u>

THE VINE (HINCKLEY)

England & Wales - Charity number 1182179

Accounts

The Charity Registration Number is :- 1182179

CHARITY COMMISSION
FIRST CONTACT

04 MAY 2023

RECORDED
RECEIVED

The Vine (Hinckley)

Report and Accounts

31 March 2021

The Vine (Hinckley)

Report and accounts for the year ended 31 March 2021

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	6
Independent Examiner's Report	7
<i>Funds Statements:-</i>	
Statement of Financial Activities	9
Statement of total recognised gains and losses	10
Movements in funds	11
Revenue Funds	11
Summary of funds	11
Balance sheet	13
Notes to the accounts	14

The Vine (Hinckley)

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Vine (Hinckley).

The charity is also known by its operating name, The Vine Christian Bookshop.

~~The charity's areas of operation and UK charitable registration.~~

The charity is registered with the Charities Commission – registration number 1182179.

The charity operates in England & Wales and does not operate in any other jurisdiction.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO).

The governing document of the charity is a written constitution.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The Vine (Hinckley)

Trustees' Annual Report for the year ended 31 March 2021

The principal operating address, telephone number, email and web addresses of the charity are:-

The Vine Christian Bookshop
The Borough
Hinckley
Leicestershire
LE10 1NL

Tel – 01455 612345
Thevinehinckley.org.uk
Thevinehinckley@hotmail.co.uk

The Trustees in office on the date the report was approved were:-

The following persons served as trustees in the period ended 31st March 2021

Malcolm Clarke
John Moore
Lynn Short
Andrea Bradford
John Dowsing
Tim Pullen
Karl Woodward

The Trustees in office at the date this report was approved were:-

Malcolm Clarke
John Moore
John Dowsing
Tim Pullen
Karl Woodward
Sadie Allott

At the Annual General Meeting all trustees retire from office, but are eligible for reappointment.

All the trustees are also members of the charity.

The Vine (Hinckley)

Trustees' Annual Report for the year ended 31 March 2021

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the CIO are the advancement of the Christian Faith as revealed to us in the Bible in practical ways and the care of all people serving or being served in the Vine (Hinckley) irrespective of their personal circumstances; signposting to specialist support and advice wherever appropriate.

The main activities undertaken in relation to those purposes during the year and to further the charity's purpose for the public benefit.

The Vine is a small coffee shop and Christian bookshop in the heart of Hinckley town centre, selling books, cards, gifts, fairtrade food, hot & cold drinks, snacks, cakes and lunches. We are mainly run by volunteers and provide a space bringing people together throughout the week, as well as a support system for those who need it. The Vine brings people together who otherwise may not meet and provide a place to build relationships.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year.

The charity can only operate with the support of volunteers. The charity had 7 volunteers who donated approximately 21 hours of time each week. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

The main achievements and performance of the charity during the year.

The Vine is a small coffee shop and Christian bookshop in the heart of Hinckley town centre, selling books, cards, gifts, fairtrade food, hot & cold drinks, snacks, cakes and lunches. We are mainly run by volunteers and provide a space bringing people together throughout the week, as well as a support system for those who need it. The Vine brings people together who otherwise may not meet and provide a place to build relationships.

Supported by Hinckley & Burbage Churches Together we are able to work in partnership by bringing the Christian message to the community in practical ways thus providing a building that has frequently been described as "An oasis in the desert," From a financial business objective we aim to "break even" it is however more important to provide a unique community space for the people of Hinckley and surrounding villages.

Fundraising activities during the year.

The Vine is a very small charity and it is a challenge to generate enough income to remain open each year. The charity raises a small amount funds via the "Friends of the Vine" scheme. There are no other fundraising activities.

The Vine (Hinckley)

Trustees' Annual Report for the year ended 31 March 2021

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We have continued to help bring people together throughout the week, as well as provide a support system for those who need it. The Vine has brought people together who otherwise may not meet and provide a place to build relationships. The Vine has continued to provide meals for people in need via the Hinckley AlterNativity project.

The degree to which the achievements and performance during the year have benefited wider society.

We have continued to help bring people together throughout the week, as well as provide a support system for those who need it. The Vine has brought people together who otherwise may not meet and provide a place to build relationships.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees are recruited via the local Christian Church communities. When a vacancy arises, the local Churches Leaders are approached for recommendations.

Bankers and advisors

Bankers	NatWest Bank, 13 The Borough, Leicester LE10 1NL
Accountants	Hinckley Accountants Ltd 8 Regent Court, Hinckley, Leicestershire

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2,020
	£	£
Net income	3,492	17,914
Unrestricted Revenue Funds available for the general purposes of the charity	21,406	17,914
Total Funds	21,406	17,914

The comparative funds carried forward have been restated to include a prior year adjustment of £10,380 which increases the funds.

The Vine (Hinckley)

Trustees' Annual Report for the year ended 31 March 2021

Financial review of the position at the reporting date, 31 March 2021 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

Reserves are held in case the charity becomes no longer viable and must be closed. A reserve of £11,883 is held in case the charity becomes no longer viable.

In relation to the Charity Commission guidance that our reserves be 50% of expenditure in the next six months, this would require a figure of £12,200, when our reserves are actually £11,883 making a difference of £317, which is immaterial.

Our employees are on monthly salaries with only one month's notice required, which is also the redundancy amount for calculations. Our net annual payroll costs are £13,047 for the year. Stock is only bought as needed. This means our reserves are sufficient for our needs.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Glen Patterson MBA, FCMA, CGMA, FMAAT, FICB

Member of Chartered Management Accountant

8 Regent Court

Hinckley

Leicestershire

LE10 0AD

The Vine (Hinckley)

Trustees' Annual Report for the year ended 31 March 2021

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP),

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

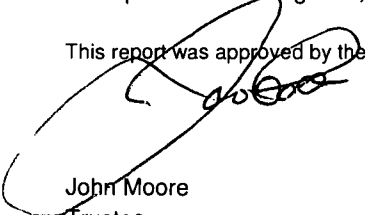
- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with

This report was approved by the board of trustees on 25 April 2023.



John Moore
Trustee

The Vine (Hinckley)

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2021

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 26 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

The Vine (Hinckley)

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable; and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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

Signed:-



Glen Patterson MBA, FCMA, CGMA, FMAAT, FICB - Independent Examiner

Chartered Management Accountant

8 Regent Court

Hinckley

Leicestershire

LE10 0AD

This report was signed on 25 April 2023

The Vine (Hinckley) - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	SC	2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies	A1	10,280	8,354	18,634	9,178
Charitable activities	A2	10,004	-	10,004	33,605
Other trading activities	A3	-	-	-	1,010
Investments	A4	2	-	2	6
Total income	A	20,286	8,354	28,640	43,799
Expenditure on:					
Charitable activities	B2	16,794	8,354	25,148	25,885
Total expenditure	B	16,794	8,354	25,148	25,885
Net income for the year		3,492	-	3,492	17,914
Net income after transfers	A-B-C	3,492	-	3,492	17,914
Net movement in funds		3,492	-	3,492	17,914
Reconciliation of funds:-	E				
Total funds brought forward		17,914	-	17,914	-
Total funds carried forward		21,406	-	21,406	17,914

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All activities derive from continuing operations

The prior year costs have been restated to include a prior year adjustment of £10,380 which reduces the costs.

All prior year items were unrestricted and no further analysis is required.

The notes attached on pages 14 to 26 form an integral part of these accounts.

The Vine (Hinckley) - Statement of Financial Activities for the year ended 31 March 2021

Statement of Total Recognised Gains and Losses for the year ended 31 March 2021

	2021 £	2020 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	21,406	17,914
<i>Income from operations before tax in the Statement of Financial Activities</i>	<u>21,406</u>	<u>17,914</u>
Net Movement in funds before taxation	<u>21,406</u>	<u>17,914</u>
Funds generated in the year as shown on Statement of Financial Activities	<u>21,406</u>	<u>17,914</u>

The prior year surplus has been restated to include a prior year adjustment of £10,380 which increases the surplus

The notes attached on pages 14 to 26 form an integral part of these accounts.

The Vine (Hinckley) - Statement of Financial Activities for the year ended 31 March 2021

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	17,914	-	17,914	-
Recognised gains and losses	3,492	-	3,492	17,914
	<u>21,406</u>	<u>-</u>	<u>21,406</u>	<u>17,914</u>
Closing revenue funds	<u>21,406</u>	<u>-</u>	<u>21,406</u>	<u>17,914</u>

The accumulated funds brought forward have been restated to include a prior year adjustment of £10,380 which increases the funds.

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	21,406	-	21,406	17,914
Fixed asset funds	-	-	-	-
Revaluation reserve fund	-	-	-	-
Total funds	<u>21,406</u>	<u>-</u>	<u>21,406</u>	<u>17,914</u>

The Vine (Hinckley) - Statement of Financial Activities for the year ended 31 March 2021

The Vine (Hinckley)

Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006 - for clarification of the accounts although this is not a company

	2021	2020
	£	£
Income		
Income from operations	28,638	43,793
Investment income		
Interest receivable	2	6
Gross income in the year before exceptional items	28,640	43,799
Gross income in the year including exceptional items	28,640	43,799
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	25,028	25,765
Governance costs	120	120
Total expenditure in the year	25,148	25,885
Net income before tax in the financial year	3,492	17,914
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	3,492	17,914
Retained surplus for the financial year	3,492	17,914
All activities derive from continuing operations		

The notes attached on pages 14 to 26 form an integral part of these accounts.

The Vine (Hinckley) - Balance Sheet as at 31 March 2021

	Note	SORP Ref	2021 £	2020 £
Tangible Fixed Assets			236	-
Current assets		B		
Stocks		B1	10,051	10,380
Debtors	12	B2	-	387
Cash at bank and in hand		B4	13,405	8,379
Total current assets			23,456	19,146
Creditors: amounts falling due within one year	13	C1	(2,286)	(1,232)
Net current assets			21,170	17,914
The total net assets of the charity			<u>21,406</u>	<u>17,914</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Unrestricted Funds				
Unrestricted Revenue Funds	17	D3	21,406	17,914
			21,406	17,914
Total charity funds			<u>21,406</u>	<u>17,914</u>

The comparative funds carried forward have been restated to include a prior year adjustment of £10,380 which increases the funds.

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is available for inspection.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

John Moore
Trustee

Approved by the board of trustees on 25 April 2023

The notes attached on pages 14 to 26 form an integral part of these accounts.

The Vine (Hinckley)

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2021, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Prior Period Adjustments

Due to a misunderstanding by the trustees of the treatment of stock, the closing stock figure at 31st March 2020 was omitted from the accounts, resulting in an understatement of the surplus for the year to 31st March 2020 of £10,380. All the comparative figures have been restated to reflect this error and show the corrected comparative figures

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

The Vine (Hinckley)

Notes to the Accounts for the year ended 31 March 2021

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

The Vine (Hinckley)

Notes to the Accounts for the year ended 31 March 2021

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as devalued. Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value.

Plant and machinery	20 % straight line except in year of acquisition
---------------------	--

A regular annual review of the likelihood of asset impairment is undertaken.

The Vine (Hinckley)

Notes to the Accounts for the year ended 31 March 2021

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity 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 on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no financial instruments which have any significance for the charity's financial position.

5 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	317	110

The Vine (Hinckley)

Notes to the Accounts for the year ended 31 March 2021

6 The contribution of volunteers

The charity can only operate with the support of volunteers. The charity had 7 volunteers who donated approximately 21 hours of time each week. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	4,703	12,937
Employer's operating costs of defined contribution pension schemes	317	110
Total salaries, wages and related costs	5,020	13,047

The average number of part time staff employed in the year was	2	2
The estimated full time equivalent number of all staff employed in the year was	1	1

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	-	1
The estimated full time equivalent number of all staff employed as above	1	1

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Commitments under the scheme for the year ahead are shown in note 14

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

The Vine (Hinckley)

Notes to the Accounts for the year ended 31 March 2021

10 Fixed Assets

	2021 £	2020 £
Plant and Machinery		
<i>Cost</i>		
Additions	236	-
At 31 March 2021	236	-
<i>Amortisation</i>		
At 31 March 2021	-	-
Net book value	236	-

11 Stocks & Work In Progress

	2021 £	2020 £
Stocks before write downs	10,051	10,380
	10,051	10,380

12 Debtors

	2021 £	2020 £
Prepayments and accrued income	-	387

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	524	-
Trade creditors	114	112
Accruals	1,648	1,120
	2,286	1,232

14 Pension commitments

	2021 £	2020 £
<i>Pension commitments under defined contribution schemes</i>		
within one year	198	188
	198	188

The Vine (Hinckley)

Notes to the Accounts for the year ended 31 March 2021

15 Income and Expenditure account summary

	2021 £	2020 £
At 1 April 2020	-	-
Surplus after tax for the year	3,492	17,914
At 31 March 2021	<u>3,492</u>	<u>17,914</u>

16 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Fixed Assets	236	-	236	236
Current Assets	23,456	-	-	23,456
Current Liabilities	(2,286)	-	-	(2,286)
	<u>21,406</u>	<u>-</u>	<u>236</u>	<u>21,406</u>

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 See Note 18 £	Transfers between funds in 2021 £	Funds carried forward to 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	7,534	3,492	-	11,026
Total unrestricted and designated funds	<u>7,534</u>	<u>3,492</u>	<u>-</u>	<u>11,026</u>
Restricted funds:-				
COVID Job Retention Scheme	-	8,354	-	8,354
Total restricted funds	<u>-</u>	<u>8,354</u>	<u>-</u>	<u>8,354</u>
Total charity funds	<u>7,534</u>	<u>11,846</u>	<u>-</u>	<u>19,380</u>

The Vine (Hinckley)

Notes to the Accounts for the year ended 31 March 2021

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	20,286	(16,794)	-	3,492
<i>Restricted funds:-</i>				
COVID Job Retention Scheme	8354	(8,354)	-	-
	<u>28,640</u>	<u>(25,148)</u>	<u>-</u>	<u>3,492</u>

19 The purposes for which the funds as detailed in note 17 are held by the charity are:-

Unrestricted funds are held for all general purposes of the charity

The restricted funds were Government grants to fund Job Retention during the COVID pandemic.

20 Ultimate controlling party

The charity is under the control of its legal members.

The Vine (Hinckley)

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

All prior period items were unrestricted

21 Donations, Grants and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals	5,930	-	5,930	3,117
Total donations and gifts from individual	5,930	-	5,930	3,117
	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants from government and public bodies				
Covid Job Retention Scheme from HM Government	-	8,354	8,354	-
Hinckley & Bosworth Borough Council	4,350	-	4,350	-
Total public sector revenue grants	4,350	8,354	12,704	-
	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants and donations from non public bodies				
The Vine Trust	-	-	-	6,061
Total private sector revenue grants	-	-	-	6,061
Total Donations, Grants and Legacies	10,280	8,354	18,634	9,178

A1

The Vine (Hinckley)

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

22 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the objects of the charity	10,004	-	10,004	33,605
Total Primary purpose and ancillary trading	10,004	-	10,004	33,605

23 Total Income from charitable activities

Current year

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total income from charitable trading	10,004	-	10,004	33,605
Total from charitable activities A2	10,004	-	10,004	33,605

24 Income from other, non charitable, trading activities

Income from 'Alternativity' events	-	-	-	1,010
Total from other activities A3	-	-	-	1,010

25 Investment income

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable	2	-	2	6
Total investment income A4	2	-	2	6

The Vine (Hinckley)

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

26 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Gross wages and salaries - charitable a		4,703	8,354	13,057	12,937
Employers' NI - Charitable activities		105	-	105	-
Defined contribution pension costs - charitable activities		317	-	317	110
Total direct spending	B2a	5,125	8,354	13,479	13,047

27 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Cost of goods for primary purpose trading		8,012	-	8,012	7,486
Music licences		75	-	75	248
Total charitable trading costs	B2b	8,087	-	8,087	7,734

The comparative figure includes a restatement including a prior year adjustment to stock of £10,380 which has reduced the costs.

28 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Grants made to organisations		-	-	-	44
Total grantmaking costs	B2c	-	-	-	44

The Vine (Hinckley)

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

29 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Employee costs not included in direct costs				
Training and welfare - staff	-	-	-	41
Premises Expenses				
Rent payable under operating leases	1,400	-	1,400	2,450
Cleaning and waste management	23	-	23	137
Premises repairs, renewals and mainter	-	-	-	60
Administrative overheads				
Telephone, fax and internet	468	-	468	154
Postage	20	-	20	111
Stationery and printing	12	-	12	135
Web site costs	101	-	101	86
Membership subscriptions	150	-	150	160
Equipment expenses	168	-	168	59
Health and safety costs	-	-	-	9
Liabilty and contents insurance	309	-	309	-
Sundry expenses	81	-	81	64
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 30	408	-	408	408
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	-	-	-	1,000
Financial costs				
Bank charges	322	-	322	66
Support costs before reallocation	3,462	-	3,462	4,940
Total support costs - Current Year	3,462	-	3,462	4,940
The basis of allocation of costs between activities is described under accounting policies				-

The Vine (Hinckley)

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

30 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Independent Examiner's fees	120	-	120	120
Total Governance costs	120	-	120	120

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Fees paid to the examiner's firm	408	-	408	408
Total additional fees included in support costs at Note 29	408	-	408	408

31 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2,020
		£	£	£	£
Total direct spending	B2a	5,125	8,354	13,479	13,047
Total charitable trading costs	B2b	8,087	-	8,087	7,734
Total grantmaking costs	B2c	-	-	-	44
Total support costs	B2d	3,462	-	3,462	4,940
Total Governance costs	B2e	120	-	120	120
Total charitable expenditure	B2	16,794	8,354	25,148	25,885

**The Vine Christian Bookshop
The Borough
Hinckley
Leicestershire
LE10 1NL
Telephone: 01455 612345
26th April 2023**

Charity Name: THE VINE (HINCKLEY)

Charity Number: 1182179

Deadline for submission: 31 January 2023 Ref Number: AR22-CIO-DEF1-10c

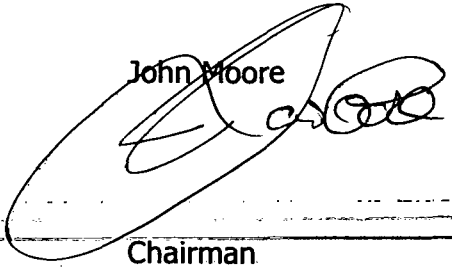
Dear Charity Commission

I must apologise for the lateness of our submission; over the last three years we have been basically playing "Catch Up" we have and are working through many changes including working with a new accountant, change of key staff and the added problems associated with COVID.

Unfortunately, we are still a year behind however we are working hard to rectify this situation this with limited resources but our aim is to complete our outstanding submission within the next few months.

Thank you for your patience

John Moore



Chairman

Email: johnmoorehinckley@gmail.com Mobile 07941883606: landline: 01455 447389

