

VINE COMMUNITY TRUST

England & Wales · Charity number 287717

Details

Other names MARLOW HOUSE

Status Registered

Legal form Other

Registered 1983-09-07

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

Contact

Address Marlow House
Gold Street
Desborough
Kettering
Northamptonshire
NN14 2NQ

Phone 01536762329

Email office@marlowhouse.org

Website www.marlowhouse.org

Activities

Objects: 1. THE RELIEF OF THE ELDERLY, THE SICK AND THE HANDICAPPED. 2. THE PROVISION OF RECREATIONAL FACILITIES FOR SUCH PERSONS HAVING NEED THEREOF BY REASON OF THEIR YOUTH, AGE, INFIRMITY, DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE. 3. TO PROMOTE AND UNDERTAKE THE EDUCATION, TRAINING AND REHABILITATION OF THE NEEDY AND UNEMPLOYED.

Activities: The management and operation of Marlow House, a caring community day centre for the elderly, disabled and lonely, including provision of meals and transport. In addition, the trust provides a meals on wheels service for housebound people and a community support programme to encourage independent living.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£278,761	£303,580	-	-
2024-03-31	£255,906	£289,266	-	-
2023-03-31	£268,738	£257,422	-	-
2022-03-31	£213,029	£243,773	-	-
2021-03-31	£250,643	£243,991	-	-

Trustees

Name	Role	Appointed
PAMELA GOODMAN	Chair	
Erica Linnett		2025-11-18
GEOFF CROWTHER		2014-01-20
Inbaraj Jashua Durairaj Asir		2025-11-18
Jonathan Gardiner		2025-11-18
Linda Saunders		2024-07-18
Michael Leslie Fletcher		2025-02-01
Sandrine Nicolle Joelle McElhinney		2025-02-01
VIC COSGROVE		2013-11-18

VINE COMMUNITY TRUST

England & Wales - Charity number 287717

Accounts

REGISTERED CHARITY NUMBER: 287717

VINE COMMUNITY TRUST

REPORT AND ACCOUNTS

31ST MARCH 2025

AZETS

Accountants

VINE COMMUNITY TRUST

REPORT AND ACCOUNTS - YEAR ENDED 31ST MARCH 2025

CONTENTS	Pages	1	List of Trustees, Bankers and Independent Examiners
		2-3	Report of the Trustees
		3	The Chairman's Report
		4	Independent Examiner's Report
		5 - 11	Financial Statements

VINE COMMUNITY TRUST**TRUSTEES ANNUAL REPORT - YEAR ENDED 31ST MARCH 2025****LEGAL AND ADMINISTRATIVE DETAILS****Trustees**

The charity trustees during the year to 31st March 2025 were:

Mrs P Goodman	(Chair)
Mr R Coe	(Treasurer) Resigned 17 July 2024
Mr V Cosgrove	
Mr G Crowther	
Ms J Faulkner	
Rev John Phillip Staves	
Mr M Fletcher	Appointed 01 February 2025
Ms S McElhinney	Appointed 01 February 2025
Ms L Saunders	Appointed 18 July 2024

Offices and Day Centre

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

Bankers

Barclays Bank Plc
Market Place
Kettering
NN16 0AX

Independent Examiner

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

REPORT OF THE TRUSTEES - YEAR ENDED 31ST MARCH 2025

The trustees have pleasure in submitting their report for the year ending 31st March 2025.

The charity is constituted as a trust and its rules were adopted on 17 August 1983 as amended 18 November 2002.

Aims of the Trust

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

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

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

Activities

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

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

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

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

Further details

The trustees met 7 times during the year and their attendance is set out below:

	Actual	Possible		Actual	Possible
Mr R Coe	2	(4)	Mr V Cosgrove	7	(7)
Mr G Crowther	7	(7)	Rev J P Staves	6	(7)
Mrs P Goodman	7	(7)	Ms J Faulkner	6	(6)
Mr M Fletcher	7	(7)	Mrs S McElhinney	7	(7)
Mrs L Saunders	6	(6)			

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

Trustees induction and training

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

Policy on Reserves

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

Financial Report

For the year ending 31st March 2025 the Trust had an operating deficit of £24,819 on unrestricted funds.

The overall net deficit for the year was £24,819.

VINE COMMUNITY TRUST**TRUSTEES ANNUAL REPORT – YEAR ENDED 31ST MARCH 2025****Statement of Trustees Responsibilities**

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

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

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

Chairman's Report

Another twelve months have gone by, in a flash, or so it seems. With all that goes on within the Marlow House set up, no two days, weeks or months are the same.

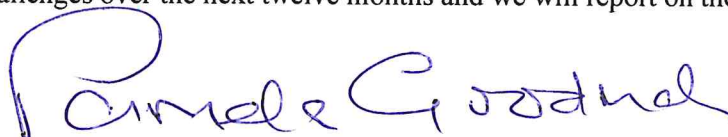
Vine Community Trust's main aim is the business of caring for the many people within our community who find that we have just what they need to live a fruitful and less lonely life. Our in-house clients enjoy the warmth of the greeting and friendship, the excellent home cooked food and the entertainment that is provided Monday to Friday. Our Meals on Wheels clients also enjoy that same friendly, committed service and the same fresh food – 365 days of the year, if that is their choice. Profit is NOT our aim but fund raising is a necessity, with costs being exponential.

We have extended our in-house offer to all age groups, under the enthusiastic leadership of our Manager, Mrs Diane White. Alongside day-care, meals on wheels, our bathing facility, we have opened our doors to many in the local community for Brunch & Bingo: Soup, Sandwich & Social, quizzes and so much more. All of this occupies our wonderful staff and our steady and committed volunteers, without either side of that coin we would be lost. A grateful thank you to all those involved.

We have changes to our Trustees again in this financial year. Very sadly we lost a hugely knowledgeable and experienced trustee and more importantly, friend, Mrs Julia Faulkner, who died suddenly in November. We are also losing the services and knowledge of Phillip Staves, who has given some excellent advice and support for the last five years. Other challenges now beckon him and we wish him well.

We look forward to our challenges over the next twelve months and we will report on them next year.

Pamela Goodman
Chair of Trustees



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

I report on the accounts of the charity for the year ended 31st March 2025 which are set out on pages 5 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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



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

Dated: 31/07/2025

VINE COMMUNITY TRUST**STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED 31ST MARCH 2025**

	Note	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
		General	Designated				
		£	£	£	£	£	£
INCOMING RESOURCES							
Incoming resources from generated funds:							
Voluntary Income	1	29,740	-	-	-	29,740	35,662
Activities for generating funds	2	45,609	-	-	-	45,609	21,573
Investment income	3	18,266	-	-	-	18,266	14,536
Incoming resources from Charitable activities	4	185,146	-	-	-	185,146	184,135
TOTAL INCOMING RESOURCES		278,761	-	-	-	278,761	255,906
RESOURCES EXPENDED							
Costs of generating funds							
Charitable activities	5	303,580	-	-	-	303,580	289,266
TOTAL RESOURCES EXPENDED		303,580	-	-	-	303,580	289,266
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS							
		(24,819)	-	-	-	(24,819)	(33,360)
Transfer between funds							
		-	-	-	-	-	-
TOTAL INCOMING/(OUTGOING) RESOURCES		(24,819)	-	-	-	(24,819)	(33,360)
Balances brought forward from last year		113,757	29,500	2,456	302,503	448,216	481,576
BALANCES CARRIED FORWARD		88,938	29,500	2,456	302,503	423,397	448,216

Notes on pages 7 to 11 form part of these accounts

VINE COMMUNITY TRUSTBALANCE SHEET AS AT 31ST MARCH 2025

	<u>NOTES</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>Total</u>	<u>2024</u> <u>Total</u>
FIXED ASSETS					
Tangible fixed assets	7	276,112	-	276,112	268,958
CURRENT ASSETS					
Debtors	8	29,240	-	29,240	24,620
Cash at bank and in hand		162,190	2,456	164,646	196,750
TOTAL CURRENT ASSETS		191,430	2,456	193,886	221,370
Liabilities: amounts falling due within one year	9	(46,601)	-	(46,601)	(42,112)
NET CURRENT ASSETS		144,829	2,456	147,285	179,258
TOTAL ASSETS LESS CURRENT LIABILITIES		420,941	2,456	423,397	448,216
Amounts falling due after one year		-	-	-	-
NET ASSETS		<u>420,941</u>	<u>2,456</u>	<u>423,397</u>	<u>448,216</u>
FUNDS					
			<u>2025</u>		<u>2024</u>
Endowment Funds	10		302,503		302,503
Restricted	10		2,456		2,456
Unrestricted - General Funds	10	88,938		113,757	
- Designated Funds	10	29,500		29,500	
			118,438		143,257
			<u>423,397</u>		<u>448,216</u>

9th July 2025

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



P GOODMAN - CHAIR

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2025****STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

In preparing those financial statements the Trustees are required to:

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

The Trustees are also responsible for:

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

ACCOUNTING POLICIES

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

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

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure.	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts.	Incoming resources from tax reclaims are included in the SoFA when received.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS – 31ST MARCH 2025****ACCOUNTING POLICIES (CONTINUED)**

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

EXPENDITURE AND LIABILITIES

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

ASSETS

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

RESERVES

Reserves	In the light of the Trust's high dependence on the continuation of grants from local authorities the Trust maintains a level of reserves to protect its future viability should these ever be withdrawn or reduced.
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VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2025**

	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
	General	Designated				
	£	£	£	£	£	£
1. Voluntary Income						
Donations - General	29,740	-	-	-	29,740	35,662
	<u>29,740</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,740</u>	<u>35,662</u>
2. Activities for generating funds						
Bingo and raffles	6,254	-	-	-	6,254	5,758
300 Club	1,148	-	-	-	1,148	634
Internal fund raising	38,207	-	-	-	38,207	15,181
	<u>45,609</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,609</u>	<u>21,573</u>
3. Investment income						
Interest received	2,975	-	-	-	2,975	3,121
Hire of premises	15,291	-	-	-	15,291	11,415
	<u>18,266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,266</u>	<u>14,536</u>
4. Incoming resources from charitable activities						
Grants from local authorities	1,100	-	-	-	1,100	20,250
Day care and catering income	174,346	-	-	-	174,346	152,993
Community support income	9,700	-	-	-	9,700	10,892
	<u>185,146</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>185,146</u>	<u>184,135</u>
5. Charitable activities						
Catering costs	123,254	-	-	-	123,254	122,992
Transport	65,494	-	-	-	65,494	58,799
Management & Administration	63,733	-	-	-	63,733	55,292
Other expenses	33,057	-	-	-	33,057	35,572
Building repairs	11,117	-	-	-	11,117	14,630
Less: Specific funding received	-	-	-	-	-	-
Depreciation of Fixed Assets	3,521	-	-	-	3,521	-
Support Costs	3,404	-	-	-	3,404	1,981
	<u>303,580</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>303,580</u>	<u>289,266</u>

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2025**

	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
	General	Designated				
	£	£	£	£	£	£
6. Staff Costs						
Gross wages, salaries and benefits in kind	188,863	-	-	-	188,863	171,434
Employers national insurance	6,574	-	-	-	6,574	4,848
Employers pension	3,064	-	-	-	3,064	2,491
	<u>198,501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>198,501</u>	<u>178,773</u>
Average number of employees in the year:						
			This Year		Last Year	
Fundraising			-		-	
Charitable activities			12		12	
Other			-		-	
			<u>-</u>		<u>-</u>	
7. Tangible Fixed Assets						
			Improvements			
	Freehold Property	to Property	Equipment & Fixtures	Motor Vehicles		Total
	£	£	£	£		£
At cost/valuation at 1st April 2024	268,958	110,410	41,279	70,755		491,402
Additions	-	-	180	10,495		10,675
Disposal	-	-	-	-		-
At cost/valuation at 31st March 2025	<u>268,958</u>	<u>110,410</u>	<u>41,459</u>	<u>81,250</u>		<u>502,077</u>
Accumulated Depreciation						
At 1st April 2024	-	110,410	41,279	70,755		222,444
Depreciation	-	-	23	3,498		3,521
Eliminated on disposal	-	-	-	-		-
At 31st March 2025	<u>-</u>	<u>110,410</u>	<u>41,302</u>	<u>74,253</u>		<u>225,965</u>
Net Book Value at 31st March 2025	<u>268,958</u>	<u>-</u>	<u>157</u>	<u>6,997</u>		<u>276,112</u>
Net Book Value at 31st March 2024	<u>268,958</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>268,958</u>
				2025		2024
8. Debtors						
Prepayments and accrued interest				5,797		7,404
Other Debtors				23,443		17,216
				<u>29,240</u>		<u>24,620</u>
9. Creditors						
Accruals and deferred income				34,896		33,822
Trade creditors				11,705		8,290
				<u>46,601</u>		<u>42,112</u>

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2025**

	<u>2025</u>	<u>2024</u>
10. Funds		
Endowment Funds		
Balance brought forward	250,000	250,000
Legacy from H Marlow deceased	52,503	52,503
	<u>302,503</u>	<u>302,503</u>

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

	<u>2025</u>	<u>2024</u>
Restricted funds:		
Vehicle replacement		
Balance b/fwd	2,456	2,456
Less: Depreciation	-	-
	<u>2,456</u>	<u>2,456</u>
Total restricted funds	<u>2,456</u>	<u>2,456</u>
Designated Funds:		
Capital	<u>29,500</u>	<u>29,500</u>
General Funds:		
Balance brought forward	113,757	135,801
Surplus/(Deficit) for the year	(24,819)	(33,360)
	<u>88,938</u>	<u>113,757</u>
Total unrestricted funds	<u>118,438</u>	<u>143,257</u>

11. Trustees Remuneration and expenses

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

12. Independent Examiner's Fees

Independent examiner's fees for reporting on the accounts	<u>£1,330</u>	<u>£1,194</u>
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13. Contingent Liability

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

VINE COMMUNITY TRUST

England & Wales - Charity number 287717

Accounts

REGISTERED CHARITY NUMBER: 287717

VINE COMMUNITY TRUST

REPORT AND ACCOUNTS

31ST MARCH 2024

AZETS

Accountants

VINE COMMUNITY TRUST

REPORT AND ACCOUNTS - YEAR ENDED 31ST MARCH 2024

CONTENTS	Pages	
	1	List of Trustees, Bankers and Independent Examiners
	2-3	Report of the Trustees
	3	The Chairman's Report
	4	Independent Examiner's Report
	5 - 11	Financial Statements

VINE COMMUNITY TRUST

TRUSTEES ANNUAL REPORT - YEAR ENDED 31ST MARCH 2024

LEGAL AND ADMINISTRATIVE DETAILS

Trustees

The charity trustees during the year to 31st March 2024 were:

Mrs P Goodman	(Chair)
Mr A Francis	Resigned 31 July 2023
Mr. R Coe	(Treasurer) Resigning 17 July 2024
Mr V Cosgrove	
Mr G Crowther	
Ms J Faulkner	Appointed 19 July 2023
Rev John Phillip Staves	Appointed 19 July 2023

Offices and Day Centre

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

Bankers

Barclays Bank Plc
Market Place
Kettering
NN16 0AX

Independent Examiner

P Tyler
Azets
Thorpe House
93 Headlands
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Northants
NN15 6BL

REPORT OF THE TRUSTEES - YEAR ENDED 31ST MARCH 2024

The trustees have pleasure in submitting their report for the year ending 31st March 2024.

The charity is constituted as a trust and its rules were adopted on 17 August 1983 as amended 18 November 2002.

Aims of the Trust

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

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

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

Activities

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

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

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

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

Further details

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

	Actual	Possible		Actual	Possible
Mr R Coe	5	(5)	Mr V Cosgrove	4	(5)
Mr G Crowther	4	(5)	Rev J P Staves	5	(5)
Mrs P Goodman	5	(5)	Ms J Faulkner	4	(5)

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

Trustees induction and training

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

Policy on Reserves

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

Financial Report

For the year ending 31st March 2024 the Trust had an operating deficit of £33,360 on unrestricted funds.

The overall net deficit for the year was £33,360.

VINE COMMUNITY TRUST**TRUSTEES ANNUAL REPORT – YEAR ENDED 31ST MARCH 2024****Statement of Trustees Responsibilities**

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

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

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

Chairman's Report

Another year has gone by and we report again to our AGM with grateful thanks, on many levels.

Vine Community Trust celebrated 40 years of support and care for our clients in 2023, with many old friends, previous staff and volunteers and those who are working with us now. It was amazing to hear some of the stories they had to tell. In the early years the majority of people running Marlow House were volunteers, including the manager. We still depend greatly on our volunteers to support our excellent staff who look after our clients now. Training plays a hugely important part in all that we do and this escalates our costs. However, we still run on a relatively small number of paid staff because we have such amazing volunteers, who continue to support the work that we do.

Our fundraising is back on track but, with the circumstances that the country finds itself in, we have to work harder and smarter to gain those very necessary funds. This is, and will continue to be, a battle to ensure that we supply what our clients need: relief from loneliness, some kindness and friendship and a homely experience for those who come to us in house. Meals on Wheels continues to expand along with other services that we provide. We are still feeling the effects of the changes in the Local Authority that occurred some five years ago. Grants from Kettering Borough Council and the county were generous, (£50,000). Unfortunately the changes have resulted in smaller grants, for a service that is not replicated anywhere else in the county.

As ever we have had changes in staffing, these resulting in a stronger, highly committed team, led by our capable manager, Diane White. However, this year we are losing two highly valued Trustees. Our past chairman, Alan Francis is moving away, necessitating his resignation. Alan led us during the challenging years of Covid meaning that we emerged safely on the other side. In addition our Treasurer, Richard Coe, is stepping down. Richard has been our much respected guide over the past seven years and his in-depth reports have given us better insight into the performance of Marlow House. Both Alan and Richard will be greatly missed particularly by us Trustees, who have worked closely with them. Our Trustee numbers have expanded this year and we welcome Philip Staves and Julia Faulkner to the team, as well as having three more prospective trustees due to join us shortly. To all of the Trustees I offer my thanks for their help and support during the past year and look forward to continuing to work with them going forward. Each has a strength that complements the rest and together, as a team, we will use those strengths for the betterment of Marlow House. Thank you.



P Goodman
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

VINE COMMUNITY TRUST

I report on the accounts of the charity for the year ended 31st March 2024 which are set out on pages 5 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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



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

Dated 12/07/2024

VINE COMMUNITY TRUST**STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED 31ST MARCH 2024**

	Note	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
		General	Designated				
		£	£	£	£	£	£
INCOMING RESOURCES							
Incoming resources from generated funds:							
Voluntary Income	1	35,662	-	-	-	35,662	31,946
Activities for generating funds	2	21,573	-	-	-	21,573	24,414
Investment income	3	14,536	-	-	-	14,536	13,076
Incoming resources from Charitable activities	4	184,135	-	-	-	184,135	199,302
TOTAL INCOMING RESOURCES		255,906	-	-	-	255,906	268,738
RESOURCES EXPENDED							
Costs of generating funds							
Charitable activities	5	289,266	-	-	-	289,266	257,422
TOTAL RESOURCES EXPENDED		289,266	-	-	-	289,266	257,422
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS							
		(33,360)	-	-	-	(33,360)	11,316
Transfer between funds		-	-	-	-	-	-
TOTAL INCOMING/(OUTGOING) RESOURCES		(33,360)	-	-	-	(33,360)	11,316
Balances brought forward from last year		147,117	29,500	2,456	302,503	481,576	470,260
BALANCES CARRIED FORWARD		113,757	29,500	2,456	302,503	448,216	481,576

Notes on pages 7 to 11 form part of these accounts

VINE COMMUNITY TRUST**BALANCE SHEET AS AT 31ST MARCH 2024**

	<u>NOTES</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>Total</u>	<u>2023</u> <u>Total</u>
FIXED ASSETS					
Tangible fixed assets	7	268,958	-	268,958	268,958
CURRENT ASSETS					
Debtors	8	24,620	-	24,620	23,327
Cash at bank and in hand		194,294	2,456	196,750	228,589
TOTAL CURRENT ASSETS		218,914	2,456	221,370	251,916
Liabilities: amounts falling due within one year	9	(42,112)	-	(42,112)	(39,298)
NET CURRENT ASSETS		176,802	2,456	179,258	212,618
TOTAL ASSETS LESS CURRENT LIABILITIES		445,760	2,456	448,216	481,576
Amounts falling due after one year		-	-	-	-
NET ASSETS		<u>445,760</u>	<u>2,456</u>	<u>448,216</u>	<u>481,576</u>
FUNDS					
			<u>2024</u>	<u>2023</u>	
Endowment Funds	10		302,503	302,503	
Restricted	10		2,456	2,456	
Unrestricted - General Funds	10	113,757		147,117	
- Designated Funds	10	29,500		29,500	
			143,257	176,617	
			<u>448,216</u>	<u>481,576</u>	

The accounts were approved by the trustees on 10 July 2024 and signed on its behalf by:


P GOODMAN - CHAIR

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2024****STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

In preparing those financial statements the Trustees are required to:

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

The Trustees are also responsible for:

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

ACCOUNTING POLICIES

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

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

INCOMING RESOURCES**Recognition of incoming resources**

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

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

Incoming resources with related expenditure.

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

Grants and donations

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

Tax reclaims on donations and gifts.

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

Contractual income and performance related grants

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

Gifts in kind

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

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

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

Donated services and facilities

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

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS – 31ST MARCH 2024****ACCOUNTING POLICIES (CONTINUED)**

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

EXPENDITURE AND LIABILITIES

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

ASSETS

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

RESERVES

Reserves	<p>In the light of the Trust's high dependence on the continuation of grants from local authorities the Trust maintains a level of reserves to protect its future viability should these ever be withdrawn or reduced.</p> <p>These include an amount of £29,500 which was, has always been and which they still consider to be the funding capital of the Trust.</p>
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VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2024**

	Unrestricted Funds		Restricted Funds	Endow-ment Funds	Total Funds 2024	Total Funds 2023
	General	Designated				
	£	£	£	£	£	£
1. Voluntary Income						
Donations - General	35,662	-	-	-	35,662	31,946
	<u>35,662</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,662</u>	<u>31,946</u>
2. Activities for generating funds						
Bingo and raffles	5,758	-	-	-	5,758	6,404
300 Club	634	-	-	-	634	1,591
Internal fund raising	15,181	-	-	-	15,181	16,419
	<u>21,573</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,573</u>	<u>24,414</u>
3. Investment income						
Interest received	3,121	-	-	-	3,121	2,196
Hire of premises	11,415	-	-	-	11,415	10,880
	<u>14,536</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,536</u>	<u>13,076</u>
4. Incoming resources from charitable activities						
Grants from local authorities	20,250	-	-	-	20,250	26,426
Day care and catering income	152,993	-	-	-	152,993	166,021
Community support income	10,892	-	-	-	10,892	6,855
	<u>184,135</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>184,135</u>	<u>199,302</u>
5. Charitable activities						
Catering costs	122,992	-	-	-	122,992	107,859
Transport	58,799	-	-	-	58,799	45,884
Management & Administration	55,292	-	-	-	55,292	56,280
Other expenses	35,572	-	-	-	35,572	33,178
Building repairs	14,630	-	-	-	14,630	39,221
Less: Specific funding received	-	-	-	-	-	(26,954)
Depreciation of Fixed Assets	-	-	-	-	-	-
Support Costs	1,981	-	-	-	1,981	1,954
	<u>289,266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>289,266</u>	<u>257,422</u>

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2024**

	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	General	Designated				
	£	£	£	£	£	£
6. Staff Costs						
Gross wages, salaries and benefits in kind	171,434	-	-	-	171,434	146,197
Employers national insurance	4,848	-	-	-	4,848	2,592
Employers pension	2,491	-	-	-	2,491	2,189
	<u>178,773</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>178,773</u>	<u>150,978</u>

Average number of employees in the year:

	This Year	Last Year
Fundraising	-	-
Charitable activities	12	12
Other	-	-

7. Tangible Fixed Assets

	Improvements				Total
	Freehold Property	to Property	Equipment & Fixtures	Motor Vehicles	
	£	£	£	£	£
At cost/valuation at 1st April 2023	268,958	110,410	41,279	70,755	491,402
Additions	-	-	-	-	-
Disposal	-	-	-	-	-
At cost/valuation at 31st March 2024	<u>268,958</u>	<u>110,410</u>	<u>41,279</u>	<u>70,755</u>	<u>491,402</u>
Accumulated Depreciation					
At 1st April 2023	-	110,410	41,279	70,755	222,444
Depreciation	-	-	-	-	-
Eliminated on disposal	-	-	-	-	-
At 31st March 2024	<u>-</u>	<u>110,410</u>	<u>41,279</u>	<u>70,755</u>	<u>222,444</u>
Net Book Value at 31st March 2024	<u>268,958</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>268,958</u>
Net Book Value at 31st March 2023	<u>268,958</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>268,958</u>

	2024	2023
8. Debtors		
Prepayments and accrued interest	7,404	7,501
Other Debtors	17,216	15,826
	<u>24,620</u>	<u>23,327</u>
9. Creditors		
Accruals and deferred income	33,822	32,222
Trade creditors	8,290	7,076
	<u>42,112</u>	<u>39,298</u>

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2024**

	<u>2024</u>	<u>2023</u>
10. Funds		
Endowment Funds		
Balance brought forward	250,000	250,000
Legacy from H Marlow deceased	52,503	52,503
	<u>302,503</u>	<u>302,503</u>

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

	<u>2024</u>	<u>2023</u>
Restricted funds:		
Vehicle replacement		
Balance b/fwd	2,456	2,456
Less: Depreciation	-	-
	<u>2,456</u>	<u>2,456</u>
Total restricted funds	<u>2,456</u>	<u>2,456</u>
Designated Funds:		
Capital	<u>29,500</u>	<u>29,500</u>
General Funds:		
Balance brought forward	147,117	135,801
Surplus/(Deficit) for the year	(33,360)	11,316
	<u>113,757</u>	<u>147,117</u>
Total unrestricted funds	<u>143,257</u>	<u>176,617</u>

11. Trustees Remuneration and expenses

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

12. Independent Examiner's Fees

Independent examiner's fees for reporting on the accounts	£1,194	£1,134
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13. Contingent Liability

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

VINE COMMUNITY TRUST

England & Wales - Charity number 287717

Accounts

REGISTERED CHARITY NUMBER: 287717

VINE COMMUNITY TRUST

REPORT AND ACCOUNTS

31ST MARCH 2023

AZETS

Accountants

VINE COMMUNITY TRUST

REPORT AND ACCOUNTS - YEAR ENDED 31ST MARCH 2023

CONTENTS	Pages	1	List of Trustees, Bankers and Independent Examiners
		2-3	Report of the Trustees
		3	The Chairman's Report
		4	Independent Examiner's Report
		5 - 11	Financial Statements

VINE COMMUNITY TRUST

TRUSTEES ANNUAL REPORT - YEAR ENDED 31ST MARCH 2023

LEGAL AND ADMINISTRATIVE DETAILS

Trustees

The charity trustees during the year to 31st March 2023 were:

Mrs P Goodman	(Chair)
Mr A Francis	(Vice-Chair)
Mr E Short	resigned 1 September 2022
Mr. R Coe	(Treasurer)
Mr V Cosgrove	
Mr G Crowther	

Offices and Day Centre

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

Bankers

Barclays Bank Plc
Market Place
Kettering
NN16 0AX

Independent Examiner

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

REPORT OF THE TRUSTEES - YEAR ENDED 31ST MARCH 2023

The trustees have pleasure in submitting their report for the year ending 31st March 2023.

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

Aims of the Trust

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

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

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

Activities

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

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

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

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

Further details

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

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

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

	<u>2023</u>	<u>2022</u>
Number of client attendances at day centre	3,293	2,615
Number of meals on wheels delivered	9,227	6,243
Number of clients transported	2,682	2,269
Community Support client sessions	491	349

Trustees induction and training

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

Policy on Reserves

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

VINE COMMUNITY TRUST**TRUSTEES ANNUAL REPORT – YEAR ENDED 31ST MARCH 2023****Financial Report**

For the year ending 31st March 2023 the Trust had an operating surplus of £11,316 on unrestricted funds.

The overall net surplus for the year was £11,316.

Statement of Trustees Responsibilities

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

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

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

Chairman's Report

What a difference a year makes. Covid-19 has still not gone away but everything is more like normal and improving daily as time passes. We have had one covid-related closure this year but, thankfully, of short duration. We continued to expand the meals on wheels service and during closure all our day centre clients transfer to that service; bathing is still offered if there is a closure.

We continue to see changes to staffing but that is the nature of the business, I have come to believe. We see changes as opportunities and the team we have now is working well – as a team. Our grateful thanks to each of them for the way that they step up, looking for those opportunities that I mentioned and using them to advantage.

We also see changes in our delightful clients. Some move into homes and new ones arrive and find the friendship, warmth and happiness inside Marlow House, that perhaps they have been missing due to personal circumstances. They have home cooked food in a setting that feels homely, exercises to help them stay mobile and entertainment to keep the mind active. We have lost one or two clients again this year and they are sadly missed as are their family members. We are fortunate and grateful that some of them then also volunteer with us to say thank you for the previous care given to their relative.

Thankfully fund raising has improved tremendously this year. Staff and volunteers have firmly got the bit between their teeth and they bring the money in. Donations are from a variety of sources, small and large, but all are hugely appreciated. We raise approximately 80% of the money required to run Marlow House each year – no mean feat in any year, let alone with all that is happening at present. Our events are so much more than the title describes. Take 'Coffee Morning' – yes tea and coffee but stalls, tombola, pop-up shop and breakfast rolls and full breakfasts to keep you going all day! (and the cream cakes and pastries...). Consequently this becomes a very important monthly event. The buzz in the lounge each month is heart warming and the topping is Helen Crabtree's raffle – the children just love to pick the tickets. All ages are welcome.

We remain grateful to all the volunteers for all the help and support they give us in a variety of different ways.

We are now a smaller group of trustees and advisers at present, due to retirement. We thank Eddy Short, who stepped down last September, for his years' of service as trustee, supported by Pat, his wife, who continues to volunteer for us. However, each and everyone has played an important part in keeping the wheels oiled and running - my grateful thanks to each of them for bringing their skills and experience to the benefit of Marlow House and giving me greater knowledge along the way.

P Goodman
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

VINE COMMUNITY TRUST

I report on the accounts of the charity for the year ended 31st March 2023 which are set out on pages 5 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

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

Dated 11/07/2023

VINE COMMUNITY TRUST**STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED 31ST MARCH 2023**

	Note	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£	£	£
INCOMING RESOURCES							
Incoming resources from generated funds:							
Voluntary Income	1	31,946	-	-	-	31,946	41,001
Activities for generating funds	2	24,414	-	-	-	24,414	11,976
Investment income	3	13,076	-	-	-	13,076	7,903
Incoming resources from Charitable activities	4	199,302	-	-	-	199,302	152,149
TOTAL INCOMING RESOURCES		268,738	-	-	-	268,738	213,029
RESOURCES EXPENDED							
Costs of generating funds							
Charitable activities	5	257,422	-	-	-	257,422	243,773
TOTAL RESOURCES EXPENDED		257,422	-	-	-	257,422	243,773
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS							
		11,316	-	-	-	11,316	(30,744)
Transfer between funds							
		-	-	-	-	-	-
TOTAL INCOMING/(OUTGOING) RESOURCES		11,316	-	-	-	11,316	(30,744)
Balances brought forward from last year		135,801	29,500	2,456	302,503	470,260	501,004
BALANCES CARRIED FORWARD		147,117	29,500	2,456	302,103	481,576	470,260

Notes on pages 7 to 11 form part of these accounts

VINE COMMUNITY TRUST**BALANCE SHEET AS AT 31ST MARCH 2023**

	<u>NOTES</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>Total</u>	<u>2022</u> <u>Total</u>
FIXED ASSETS					
Tangible fixed assets	7	268,958	-	268,958	268,958
CURRENT ASSETS					
Debtors	8	23,327	-	23,327	18,836
Cash at bank and in hand		226,133	2,456	228,589	246,071
TOTAL CURRENT ASSETS		249,460	2,456	251,916	264,907
Liabilities: amounts falling due within one year	9	(39,298)	-	(39,298)	(63,605)
NET CURRENT ASSETS		210,162	2,456	212,618	201,302
TOTAL ASSETS LESS CURRENT LIABILITIES		479,120	2,456	481,576	470,260
Amounts falling due after one year		-	-	-	-
NET ASSETS		<u>479,120</u>	<u>2,456</u>	<u>481,576</u>	<u>470,260</u>
FUNDS					
			<u>2023</u>		<u>2022</u>
Endowment Funds	10		302,503		302,503
Restricted	10		2,456		2,456
Unrestricted - General Funds	10	147,117		135,801	
- Designated Funds	10	29,500		29,500	
			<u>176,617</u>		<u>165,301</u>
			<u>481,576</u>		<u>470,260</u>

The accounts were approved by the trustees on 10.7.23 and signed on its behalf by:



P GOODMAN - CHAIR

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2023****STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

In preparing those financial statements the Trustees are required to:

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

The Trustees are also responsible for:

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

ACCOUNTING POLICIES

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

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

INCOMING RESOURCES**Recognition of incoming resources**

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

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

Incoming resources with related expenditure.

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

Grants and donations

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

Tax reclaims on donations and gifts.

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

Contractual income and performance related grants

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

Gifts in kind

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

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

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

Donated services and facilities

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

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS – 31ST MARCH 2023****ACCOUNTING POLICIES (CONTINUED)**

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

EXPENDITURE AND LIABILITIES

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

ASSETS

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

RESERVES

Reserves	<p>In the light of the Trust's high dependence on the continuation of grants from local authorities the Trust maintains a level of reserves to protect its future viability should these ever be withdrawn or reduced.</p> <p>These include an amount of £29,500 which was, has always been and which they still consider to be the funding capital of the Trust.</p>
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VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2023**

	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	General	Designated				
	£	£	£	£	£	£
1. Voluntary Income						
Donations - General	31,946	-	-	-	31,946	41,001
	<u>31,946</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,946</u>	<u>41,001</u>
2. Activities for generating funds						
Bingo and raffles	6,404	-	-	-	6,404	4,018
300 Club	1,591	-	-	-	1,591	948
Internal fund raising	16,419	-	-	-	16,419	7,010
	<u>24,414</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,414</u>	<u>11,976</u>
3. Investment income						
Interest received	2,196	-	-	-	2,196	1,713
Hire of premises	10,880	-	-	-	10,880	6,190
	<u>13,076</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,076</u>	<u>7,903</u>
4. Incoming resources from charitable activities						
Grants from local authorities	20,000	-	-	-	20,000	21,000
Meals on wheels	6,426	-	-	-	6,426	-
Day care and catering income	166,021	-	-	-	166,021	125,755
Community support income	6,855	-	-	-	6,855	5,394
	<u>199,302</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>199,302</u>	<u>131,149</u>
5. Charitable activities,						
Catering costs	107,859	-	-	-	107,859	88,439
Transport	45,884	-	-	-	45,884	43,293
Management & Administration	56,280	-	-	-	56,280	64,460
Other expenses	33,178	-	-	-	33,178	26,881
Building repairs	12,267	26,954	-	-	39,221	9,658
Less: Specific funding received	-	(26,954)	-	-	(26,954)	-
Depreciation of Fixed Assets	-	-	-	-	-	10,562
Support Costs	1,954	-	-	-	1,954	480
	<u>257,422</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>257,422</u>	<u>243,773</u>

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2023**

	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	General	Designated				
	£	£	£	£	£	£
6. Staff Costs						
Gross wages, salaries and benefits in kind	146,197	-	-	-	146,197	143,550
Employers national insurance	2,592	-	-	-	2,592	3,626
Employers pension	2,189	-	-	-	2,189	1,994
	<u>150,978</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,978</u>	<u>149,170</u>

Average number of employees in the year:

	This Year	Last Year
Fundraising	-	-
Charitable activities	12	13
Other	-	-
	<u>-</u>	<u>-</u>

7. Tangible Fixed Assets

	Improvements				Total
	Freehold Property	to Property	Equipment & Fixtures	Motor Vehicles	
	£	£	£	£	£
At cost/valuation at 1st April 2022	268,958	110,410	41,279	70,755	491,402
Additions	-	-	-	-	-
Disposal	-	-	-	-	-
At cost/valuation at 31st March 2023	<u>268,958</u>	<u>110,410</u>	<u>41,279</u>	<u>70,755</u>	<u>491,402</u>
Accumulated Depreciation					
At 1st April 2022	-	110,410	41,279	70,755	222,444
Depreciation	-	-	-	-	-
Eliminated on disposal	-	-	-	-	-
	<u>-</u>	<u>110,410</u>	<u>41,279</u>	<u>70,755</u>	<u>222,444</u>
Net Book Value at 31st March 2023	<u>268,958</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>268,958</u>
Net Book Value at 31st March 2022	<u>268,958</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>268,958</u>

8. Debtors

Prepayments and accrued interest	7,501	7,645
Other Debtors	15,826	11,191
	<u>23,327</u>	<u>18,836</u>

9. Creditors

Accruals and deferred income	32,222	59,176
Trade creditors	7,076	4,429
	<u>39,298</u>	<u>63,605</u>

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2023**

	<u>2023</u>	<u>2022</u>
10. Funds		
Endowment Funds		
Balance brought forward	250,000	250,000
Legacy from H Marlow deceased	52,503	52,503
	<u>302,503</u>	<u>302,503</u>
<p>The Trust bought the property known as Marlow House for £41,450 from the Kettering Borough Council. The Trustees revalued the property at £250,000 in 2001. There is a restrictive covenant on this building restricting the use of the proceeds of any sale into a similar charity with similar objectives to Vine Community Trust.</p>		
	<u>2023</u>	<u>2022</u>
Restricted funds:		
Vehicle replacement		
Balance b/fwd	2,456	13,018
Less: Depreciation	-	(10,562)
	<u>2,456</u>	<u>2,456</u>
Total restricted funds	<u>2,456</u>	<u>2,456</u>
Designated Funds:		
Capital	29,500	29,500
General Funds:		
Balance brought forward	135,801	155,983
Surplus/(Deficit) for the year	11,316	(20,182)
	<u>147,117</u>	<u>135,801</u>
Total unrestricted funds	<u>176,617</u>	<u>165,301</u>
11. Trustees Remuneration and expenses		
The Trustees did not receive any remuneration or other payments from the Trust.		
12. Independent Examiner's Fees		
Independent examiner's fees for reporting on the accounts	<u>£1,134</u>	<u>£1,080</u>
13. Contingent Liability		
During the year the Charity received certain donations with conditions attached. The Trustees believe they have complied with all such conditions, however, if this is not the case certain amounts may be repayable. The accounts do not include any provisions for any such repayments.		

VINE COMMUNITY TRUST

England & Wales - Charity number 287717

Accounts

REGISTERED CHARITY NUMBER: 287717

VINE COMMUNITY TRUST

REPORT AND ACCOUNTS

31ST MARCH 2022

AZETS

Accountants

VINE COMMUNITY TRUST

REPORT AND ACCOUNTS - YEAR ENDED 31ST MARCH 2022

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

VINE COMMUNITY TRUST

TRUSTEES ANNUAL REPORT - YEAR ENDED 31ST MARCH 2022

LEGAL AND ADMINISTRATIVE DETAILS

Trustees

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

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

Offices and Day Centre

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

Bankers

Barclays Bank Plc
Market Place
Kettering
NN16 0AX

Independent Examiner

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

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

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

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

Aims of the Trust

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

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

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

Activities

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

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

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

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

Further details

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

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

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

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

Trustees induction and training

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

Policy on Reserves

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

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

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

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

Statement of Trustees Responsibilities

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

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

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

Chairman's Report

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

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

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

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

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

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

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

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

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

P Goodman
Chair

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

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

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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


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

Dated

14/07/2022

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

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


Notes on pages 8 to 12 form part of these accounts

VINE COMMUNITY TRUST

BALANCE SHEET AS AT 31ST MARCH 2022

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

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



P GOODMAN - CHAIR

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

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

In preparing those financial statements the Trustees are required to:

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

The Trustees are also responsible for:

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

ACCOUNTING POLICIES

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

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

INCOMING RESOURCES**Recognition of incoming resources**

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

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

Incoming resources with related expenditure.

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

Grants and donations

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

Tax reclaims on donations and gifts.

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

Contractual income and performance related grants

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

Gifts in kind

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

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

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

Donated services and facilities

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

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

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

EXPENDITURE AND LIABILITIES

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

ASSETS

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

RESERVES

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

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

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

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

Average number of employees in the year:

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

7. Tangible Fixed Assets

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

8. Debtors

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

9. Creditors

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

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

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

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

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

11. Trustees Remuneration and expenses

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

12. Independent Examiner's Fees

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

13. Contingent Liability

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

VINE COMMUNITY TRUST

England & Wales - Charity number 287717

Accounts

REGISTERED CHARITY NUMBER: 287717

VINE COMMUNITY TRUST

REPORT AND ACCOUNTS

31ST MARCH 2021

AZETS

Accountants

VINE COMMUNITY TRUST

REPORT AND ACCOUNTS - YEAR ENDED 31ST MARCH 2021

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

VINE COMMUNITY TRUST

TRUSTEES ANNUAL REPORT - YEAR ENDED 31ST MARCH 2021

LEGAL AND ADMINISTRATIVE DETAILS

Trustees

The charity trustees during the year to 31st March 2021 were:

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

Offices and Day Centre

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

Bankers

Barclays Bank Plc
Market Place
Kettering
NN16 0AX

Independent Examiner

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

VINE COMMUNITY TRUST**REPORT OF THE TRUSTEES - YEAR ENDED 31ST MARCH 2021**

The trustees have pleasure in submitting their report for the year ending 31st March 2021.

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

Objectives

The Objects of the Trust continue to be in accordance with Christian principles and are:

The relief of the elderly, sick and the handicapped;

The provision of the recreational facilities for such persons having need thereof by reason of their youth, age, infirmity, disablement, poverty or social and economic circumstances with the object of improving their conditions of life;

To promote and undertake the education, training and rehabilitation of the needy and unemployed.

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

Activities

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

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

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

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

Further details

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

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

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

	<u>2021</u>	<u>2020</u>
Number of client attendances at day centre	940	5,147
Number of meals on wheels delivered	13,580	12,086
Number of clients transported	786	3,497
Community Support client sessions	457	813

Trustees induction and training

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

Policy on Reserves

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

VINE COMMUNITY TRUST**TRUSTEES ANNUAL REPORT – YEAR ENDED 31ST MARCH 2021****Financial Report**

For the year ending 31st March 2021 the Trust had an operating surplus of £34,635 on unrestricted funds and a deficit of £27,983 on restricted funds.

The overall net surplus for the year was £6,652.

Statement of Trustees Responsibilities

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

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

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

Chairman's Report

What an unprecedented year, not just for Marlow House, but for the world. The impact of the Covid 19 pandemic on peoples' lives has been unimaginable. At the time of writing my report I do not know whether the AGM can be held as a public meeting, or not.

Fortunately, due to steps introduced to prevent the spread of Covid 19, Marlow House has remained virus free. This enabled clients to return in August for a three-month period, after which England was placed in lockdown again. Due to implementing additional safeguarding procedures required and approved by Public Health, a maximum of 13 clients were allowed to return to the day centre in March which is still only 50% of the pre-pandemic capacity.

Due to a reduction in revenue due to the pandemic and the impending loss of funding from Public Health (NCC), now confirmed, it became necessary for the Trustees to reconfigure the staffing structure. Regretfully the position of General Manager was made redundant, which meant we sadly had to say goodbye to Amanda Green. The Trustees wish to thank Amanda for the care and attention she gave to clients at Marlow House.

The new structure has two reporting lines to the Trustees, a Care Coordinator and an Operations Coordinator. As the names suggest, the Care Coordinator is responsible for the care of clients and the Operations Coordinator is responsible for transport, kitchen, non-care administration and the building. I am pleased to say that Elaine Vandenburg successfully applied for the job of Operations Co-ordinator and in May, we welcomed Kirsty Youngman as the Care Co-ordinator. The Trustees wish them both well in their new roles and are sure that their loyal staff and wonderful volunteers will receive the necessary training and support.

The day centre clients, who regretfully could no longer visit Marlow House due to lockdown, were added to our list of Meals on Wheels clients, but with additional telephone contact. My thanks go out to the volunteers who, together with the staff, have continued to assist in providing this most needed service.

VINE COMMUNITY TRUST**TRUSTEES ANNUAL REPORT – YEAR ENDED 31ST MARCH 2021****Chairman's Report (continued)**

During the last period of lockdown, we shortened the hours worked for some of our staff and were able to claim furlough grants for the reduced hours. I wish to thank all the staff for their loyalty and acceptance of flexible working patterns during this period.

Regarding our financial results, we again show a small operating surplus for the year, but this was due to a sizeable bequest and one-off Covid related grants, without which we would have been in deficit. Our balance sheet also remains strong with some reserves, but these will be needed in the coming years, as we have some financially challenging times ahead.

Thanks to the vaccine programme I trust next year will be less challenging, both for our clients, who currently can only attend in reduced numbers, and for Marlow House as an entity. Like many charities, our financial aim is not to make vast surpluses or deficits, but to ensure that we make sufficient surplus for the charity to maintain its services into the future.

On behalf of Vine Community Trust and its trustees, I wish to thank all of the charitable entities who have provided us with funds for either core costs, or special purchases. I also convey my thanks to our group of Patrons and 300 Club Members who make regular cash donations. Thanks too should go to our loyal supporters who give prizes for raffles, buy and sell raffle tickets and help with various events, especially the regular coffee mornings which, we hope, will soon be up and running again. Lynda Cosgrove continues to strive tirelessly in the background on her fundraising activities and spreading the word of Marlow House. Thank you Lynda, my pen has run dry due to the number of letters I sign, either requesting a donation, or thanking for one.

I wish to recognise the great support given to Vine Community Trust and to me by my fellow Trustees, and ex – officio members of the board, throughout the year, thank you. In particular, I wish Pamela Goodman well as she takes over from me as Chairman of the Trust in July. I have greatly enjoyed my time as Chairman of this Charity which I feel provides a great service to the people of Desborough and surrounding towns and villages and wish it well for the many challenges of the future.

Alan Francis
Chairman



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

I report on the accounts of the charity for the year ended 31st March 2021 which are set out on pages 6 to 12.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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


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

Dated 15 July 2021

VINE COMMUNITY TRUST**STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED 31ST MARCH 2021**

	Note	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2021	Total Funds 2020
		General	Designated				
		£	£	£	£	£	£
INCOMING RESOURCES							
Incoming resources from generated funds:							
Voluntary Income	1	68,338	-	-	-	68,338	59,574
Activities for generating funds	2	4,915	-	-	-	4,915	15,435
Investment income	3	3,997	-	-	-	3,997	10,696
Incoming resources from Charitable activities	4	173,393	-	-	-	173,393	226,326
TOTAL INCOMING RESOURCES		<u>250,643</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,643</u>	<u>312,031</u>
RESOURCES EXPENDED							
Costs of generating funds							
Charitable activities	5	216,008	-	27,983	-	243,991	298,942
TOTAL RESOURCES EXPENDED		<u>216,008</u>	<u>-</u>	<u>27,983</u>	<u>-</u>	<u>243,991</u>	<u>298,942</u>
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS							
		34,635	-	(27,983)	-	6,652	13,089
Transfer between funds		-	-	-	-	-	-
TOTAL INCOMING/(OUTGOING) RESOURCES		<u>34,635</u>	<u>-</u>	<u>(27,983)</u>	<u>-</u>	<u>6,652</u>	<u>13,089</u>
Balances brought forward from last year		121,348	29,500	41,001	302,503	494,352	481,263
BALANCES CARRIED FORWARD		<u>155,983</u>	<u>29,500</u>	<u>13,018</u>	<u>302,503</u>	<u>501,004</u>	<u>494,352</u>

Notes on pages 8 to 12 form part of these accounts

VINE COMMUNITY TRUST**BALANCE SHEET AS AT 31ST MARCH 2021**

	<u>NOTES</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>2020</u> <u>Total</u>
FIXED ASSETS					
Tangible fixed assets	7	268,958	10,562	279,520	307,505
CURRENT ASSETS					
Debtors	8	19,365	-	19,365	23,370
Cash at bank and in hand		247,869	2,456	250,325	202,874
TOTAL CURRENT ASSETS		<u>267,234</u>	<u>2,456</u>	<u>269,690</u>	<u>226,244</u>
Liabilities: amounts falling due within one year	9	(48,206)	-	(48,206)	(39,397)
NET CURRENT ASSETS		<u>219,028</u>	<u>2,456</u>	<u>221,484</u>	<u>186,847</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		487,986	13,018	501,004	494,352
Amounts falling due after one year		-	-	-	-
NET ASSETS		<u><u>487,986</u></u>	<u><u>13,018</u></u>	<u><u>501,004</u></u>	<u><u>494,352</u></u>
FUNDS					
			<u>2021</u>		<u>2020</u>
Endowment Funds	10		302,503		302,503
Restricted	10		13,018		41,001
Unrestricted - General Funds	10	155,983		121,348	
- Designated Funds	10	29,500		29,500	
			<u>185,483</u>		<u>150,848</u>
			<u><u>501,004</u></u>		<u><u>494,352</u></u>

The accounts were approved by the trustees on



A FRANCIS - CHAIRMAN

12TH JULY 2021 and signed on its behalf by:

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2021****STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

In preparing those financial statements the Trustees are required to:

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

The Trustees are also responsible for:

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

ACCOUNTING POLICIES

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

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

INCOMING RESOURCES**Recognition of incoming resources**

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

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

Incoming resources with related expenditure.

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

Grants and donations

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

Tax reclaims on donations and gifts.

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

Contractual income and performance related grants

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

Gifts in kind

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

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

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

Donated services and facilities

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

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS – 31ST MARCH 2021****ACCOUNTING POLICIES (CONTINUED)**

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

EXPENDITURE AND LIABILITIES

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

ASSETS

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

RESERVES

Reserves	<p>In the light of the Trust's high dependence on the continuation of grants from local authorities the Trust maintains a level of reserves to protect its future viability should these ever be withdrawn or reduced.</p> <p>These include an amount of £29,500 which was, has always been and which they still consider to be the funding capital of the Trust.</p>
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VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2021**

	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2021	Total Funds 2020
	General	Designated				
	£	£	£	£	£	£
1. Voluntary Income						
Donations - General	68,338	-	-	-	68,338	30,066
- Motor Vehicle Replacement	-	-	-	-	-	29,508
	<u>68,338</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,338</u>	<u>59,574</u>
2. Activities for generating funds						
Bingo and raffles	846	-	-	-	846	1,173
300 Club	1,033	-	-	-	1,033	470
Internal fund raising	3,036	-	-	-	3,036	10,800
Golf day	-	-	-	-	-	2,992
	<u>4,915</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,915</u>	<u>15,435</u>
3. Investment income						
Interest received	2,528	-	-	-	2,528	1,188
Hire of premises	1,469	-	-	-	1,469	7,608
Profit on sale of assets	-	-	-	-	-	1,900
	<u>3,997</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,997</u>	<u>10,696</u>
4. Incoming resources from charitable activities						
Grants from local authorities	63,275	-	-	-	63,275	43,935
Day care and catering income	102,170	-	-	-	102,170	170,988
Community support income	7,948	-	-	-	7,948	11,403
	<u>173,393</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>173,393</u>	<u>226,326</u>
5. Charitable activities,						
Catering costs	68,614	-	-	-	68,614	81,497
Transport	67,613	-	-	-	67,613	54,154
Management & Administration	47,030	-	-	-	47,030	87,927
Other expenses	22,964	-	-	-	22,964	26,122
Building repairs	8,008	-	-	-	8,008	19,321
Depreciation of Fixed Assets	2	-	27,983	-	27,985	27,349
Support Costs	1,777	-	-	-	1,777	2,572
	<u>216,008</u>	<u>-</u>	<u>27,983</u>	<u>-</u>	<u>243,991</u>	<u>298,942</u>

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2021**

	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2021	Total Funds 2020
	General	Designated				
	£	£	£	£	£	£
6. Staff Costs						
Gross wages, salaries and benefits in kind	133,223	-	-	-	133,223	150,542
Employers national insurance	6,656	-	-	-	6,656	8,313
Employers pension	1,909	-	-	-	1,909	2,273
	<u>141,788</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>141,788</u>	<u>161,128</u>

Average number of employees in the year:

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

7. Tangible Fixed Assets

	Improvements				Total
	Freehold Property	to Property	Equipment & Fixtures	Motor Vehicles	
	£	£	£	£	£
At cost/valuation at 1st April 2020	268,958	110,410	41,279	70,755	491,402
Additions	-	-	-	-	-
Disposal	-	-	-	-	-
At cost/valuation at 31st March 2021	<u>268,958</u>	<u>110,410</u>	<u>41,279</u>	<u>70,755</u>	<u>491,402</u>
Accumulated Depreciation					
At 1st April 2020	-	99,367	41,279	43,251	183,897
Depreciation	-	11,043	-	16,942	27,985
Eliminated on disposal	-	-	-	-	-
	<u>-</u>	<u>110,410</u>	<u>41,279</u>	<u>60,193</u>	<u>211,882</u>
Net Book Value at 31st March 2021	<u>268,958</u>	<u>-</u>	<u>-</u>	<u>10,562</u>	<u>279,520</u>
Net Book Value at 31st March 2020	<u>268,958</u>	<u>11,043</u>	<u>-</u>	<u>27,504</u>	<u>307,505</u>

8. Debtors	2021	2020
Prepayments and accrued interest	8,174	7,435
Other Debtors	11,191	15,935
	<u>19,365</u>	<u>23,370</u>
9. Creditors		
Accruals and deferred income	43,339	34,131
Trade creditors	4,867	5,266
	<u>48,206</u>	<u>39,397</u>

VINE COMMUNITY TRUST**NOTES TO THE ACCOUNTS - 31ST MARCH 2021**

	<u>2021</u>	<u>2020</u>
10. Funds		
Endowment Funds		
Balance brought forward	250,000	250,000
Legacy from H Marlow deceased	52,503	52,503
	<u>302,503</u>	<u>302,503</u>

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

	<u>2021</u>	<u>2020</u>
Restricted funds:		
Vehicle replacement		
Balance b/fwd	29,960	14,860
Add: Vehicle replacement	-	29,508
Add: Profit on disposal	-	1,900
Less: Depreciation	(16,942)	(16,308)
	<u>13,018</u>	<u>29,960</u>
Refurbishment and lift installation		
Balance b/fwd	11,041	22,082
Less: Depreciation	(11,041)	(11,041)
	<u>-</u>	<u>11,041</u>
Total restricted funds	<u>13,018</u>	<u>41,001</u>
Designated Funds:		
Capital	29,500	29,500
General Funds:		
Balance brought forward	121,348	112,318
Surplus for the year	34,635	9,030
	<u>155,983</u>	<u>121,348</u>
Total unrestricted funds	<u>185,483</u>	<u>150,848</u>

11. Trustees Remuneration and expenses

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

12. Independent Examiner's Fees

Independent examiner's fees for reporting on the accounts	£1,080	£1,030
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13. Contingent Liability

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