

VINE CENTRE LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

VINE CENTRE LIMITED
(A Company Limited by Guarantee)

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VINE CENTRE LIMITED
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees	Mr Joseph Fittis, Chairman Mr Timothy Fitzsimons Mrs Barbara McIlwrath Mrs Evelyn Coleman Mr Thomas Dickson Mrs Anne Marie Simpson Mrs Gwen Simmons Mrs Patricia Kennedy
Company registered number	NI032293
Charity registered number	NIC100608
Registered office	193 Crumlin Road Belfast BT14 7DX
Company secretary	Stephen Reid
Chief executive officer	Stephen Reid
Independent auditors	UHY Hacker Young Fitch Limited Statutory Auditors & Chartered Accountants Gordon Street Mews 27-29 Gordon Street Belfast Antrim BT1 2LG
Solicitors	Hewitt & Gilpin Thomas House 14 - 16 James Street South Belfast BT2 7GA

VINE CENTRE LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the audited financial statements of the company for the 1 April 2022 to 31 March 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 22 April 1997. This was amended, with the consent of the Charity Commission, by a special resolution of members dated 26 February 2015.

The company is registered as a charity with the Charity Commission in Northern Ireland under the registration number NIC100608, and accepted by HMRC as a charity under the reference XR13743.

b. Methods of appointment or election of Trustees

All of the Trustees are members of the Company and guarantee to contribute £10 in the event of the company being wound up. None of the trustees have any beneficial interest in the company. The following Trustees held office during the period:

Mr Timothy Fitzsimons
Barbara McIlwrath
Evelyn Coleman
Thomas Dickson
Anne Marie Simpson
Gwen Simmons
Patricia Kennedy
Joseph Fittis, Chairman

The Board of Trustees is comprised of the following:

- 3 representatives nominated by the congregation of Immanuel Presbyterian Church;
- 3 representatives nominated by the congregation of Crumlin Road Presbyterian Church;
- 2 representatives nominated by any organisations who are affiliated members of the Centre;
- 2 user representatives nominated by individual members of the Centre.

These nominations are subject to the approval of members at the Annual General Meeting. In the case of affiliated organisations and user representatives, if the number of nominations exceeds the number of vacancies there shall be an election to determine who amongst the nominees is appointed.

At each Annual General Meeting, one third of the Trustees, being those who have been longest in office since their election, are required to retire and submit themselves for re-nomination and re-election. Vacancies which arise through retirement or removal may be filled by the Trustees at a general meeting. In the event of a casual vacancy, due to death or resignation, the Trustees may appoint a replacement, who will be required to retire and seek re-election at the next Annual General Meeting. In addition, the Trustees may co-opt individuals who have specific knowledge or skills which the board judge to be relevant to the charities ongoing activities, as long as such co-options do not exceed one third of the elected Trustees.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Board of Trustees is the ultimate controlling party of the charity, and is responsible for all aspects of corporate governance within the company. The Board meets a minimum of 10 times each year to define and agree strategic priorities for the charity, monitor progress and review the resources available to sustain the company. The day to day running of the charity is carried out by the Centre Manager, Stephen Reid.

d. Financial risk management

The Trustees continue to regularly review any major risks arising from or impacting on the activities of the charity. They are satisfied that the major risks identified have been adequately mitigated where necessary and consider that the financial systems and controls in place are appropriate to the size of the charity and the nature of its operations.

Objectives and activities

a. Policies and objectives

The Centre was established in 1970 by members of the congregations of local churches, as a practical demonstration of God's love for those living in socially and economically deprived areas of North and West Belfast.

The specific objects of the Centre, as set out in our Articles of Association, are to:

- 1. Relieve poverty**, by providing advice and information services which seek to maximise the incomes of individuals in poverty, and alleviate the financial hardship of those in debt;
- 2. Advance education**, by providing training programmes and educational courses which seek to enable people of all ages to increase their knowledge, enhance their educational attainment, and develop employable skills;
- 3. Promote good health**, by providing childcare services and related programmes which improve the physical, emotional and intellectual wellbeing of children and build the capacity of parents to make informed choices about parenting, visitation and support to those experiencing isolation or crisis as a result of mental health problems, and activities which enable local people to make positive choices about their health and lifestyle;
- 4. Advance the Christian religion**, by providing spiritual support to those experiencing bereavement, personal crisis or isolation, and by providing activities for those with no existing church connection who wish to learn about the Gospel of Jesus Christ;
- 5. Promote good citizenship and community development**, by providing local people opportunities to positively contribute to the wellbeing of others in their community as volunteers, providing advice and information which empowers people to understand and exercise their rights as citizens, and working in partnership with other interested local agencies and individuals to achieve the physical, social and economic regeneration of the area.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

b. Activities undertaken to achieve objectives

Advice Services

The core of our advice provision remains our generalist advice service, which has now been operating for five decades. Generalist advisors cover issues such as benefit entitlement, consumer rights, housing and employment issues.

During the year, staff dealt with a total of 3,962 enquiries on behalf of 1,853 clients. 85% of the enquiries dealt with by staff were benefit related.

The high level of benefit related work is attributable to the significant concentration of low income households within our catchment area: seven of the ten Super Output Areas in Belfast with the highest percentage of households in relative poverty (where equivalent household income is 60% or less of the Northern Ireland average) can be found clustered on either side of the Crumlin Road. Low income households are generally more dependent on benefits for part of their weekly household income, and more likely to have to access the benefits system if their financial circumstances change.

In this context, assisting with claims and maximising household income through available benefit entitlement remains the key piece of work our advisors undertake on behalf of clients; during the year we helped local people make 1,321 claims and, in those cases where we know the outcome, helped secure £3,374,993 in additional benefit entitlement.

During the year we continued our move away from telephony as the primary channel for advice and back towards fact-to-face appointments as the default way of engaging clients. We also began re-establishing outreaches at a number of locations, including Grove Housing Association in the Lower North Belfast area, and Greater Shankill Community Council.

We have also seen a shift from helping our clients make a claim, to helping our clients to make and maintain their claim, and towards the end of the year we were planning to open a weekly Universal Credit drop-in, where local people could call in to get help with queries or issues that might arise with their claim.

We conducted a client satisfaction survey with a representative sample of clients who used our service during the year. In that survey:

- 96% of respondents said that they were 'very satisfied' with the level of service we provided;
- 96% said that they found staff 'very helpful' in their dealings with them;
- 100% said that they would 'certainly recommend' our service to someone else who needed advice;
- 80% said that the outcome of their case was 'better than expected'.

Respondents also told us that the additional income we secured for them enabled them to:

- Cope better with the rising cost of food and utilities;
- Buy better quality food to support a healthier diet;
- Reduce their debt, and make them less reliant going forward on borrowing money to help make ends meet;
- Live more independently, particularly in terms of accessing transport to do a range of things from shopping to attending medical appointments;
- Experience reduced levels of stress and anxiety.

In addition to the work they do directly for clients, advisors also made referrals to other services, including local food banks for access to food in emergencies, housing support, support with addiction, education and training opportunities, and the Belfast Citywide Tribunal Service for representation at appeals.

Since June 2019, we have been an active partner in the delivery of Debt Action, the regional money and debt advice service, which is funded by the Department of Communities and co-ordinated on a regional level by Advice NI. This has enabled us to employ a Money Advisor, who can provide people from the North Belfast and Shankill areas with advice on potential strategies to address their debt, negotiate with creditors on their behalf,

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

and help them plan and manage their finances more effectively going forward. During the year our advisor dealt with 105 clients, and negotiated 421 debts totalling £1,105,651 on their behalf.

We also continue to offer a Family Debt & Benefits Service for families with children under 18, funded through the Belfast Outcomes Group by the Belfast Health & Social Care Trust. This service is accessible through referral by any of the ten Family Support Hubs operating in the Belfast Trust area, and aims to address any debt that the family may have, build the capacity of families to manage their household finances more effectively, and maximise household income by identifying and securing any unclaimed benefit entitlement that the family may have.

During the year, the service dealt with 84 families and helped them negotiate debts totalling £475,315.

Over the course of the year, we saw an increase in the number of families referred to us where the primary need was for information and guidance on managing their money more effectively. This may primarily reflect the increased pressures created when fixed or low incomes are being squeezed by rising prices, but we have also learned that some families, particularly those reliant on benefits, often have no sense of an overall income, but manage their household finances around a series of payments.

In addition to the one-to-one support available to families, in response to the cost of living crisis we have also continued to deliver Money Management workshops a group basis. Areas covered in each workshop are basic budgeting, planning ahead, saving, borrowing and debt, information on up to date money saving apps, money saving websites and Facebook sites (e.g. feeding your family on a budget, money saving tips and tricks). Participants are also made aware of what support services are available locally should they need advice, information or advocacy. These workshops were tailored to the specific audiences – in the case of parents, we incorporated elements of the Talk Learn Do approach, originally piloted in Wales, which looks to build the capacity of parents to engage with their children over money related issues.

In total, during the year, we delivered 40 workshops to a total of 401 participants, in partnership with a wide variety of groups across North Belfast and the Shankill. Feedback from these workshops was extremely positive, not only because of the topicality of the issues covered, but also because of the informality of the delivery, which put people at their ease, and the provision of practical information that people could readily use in their day-to-day lives. 100% of participants said that the workshops increased their knowledge and skills, whilst 99% said that they would change their money behaviours as a result.

The Centre has continued to play an active role in the North Belfast Advice Partnership, which was established in 2003 as a vehicle for independent advice organisations in North Belfast to collaborate in a more strategic way around advice provision, with the aim of maximising the impact of available resources and ensuring that local people have access to comprehensive, high quality advice, information and advocacy across this part of the city. We act as lead partner for grant funding received collectively by the Partnership, and we employ a Co-ordinator on behalf of the Partnership, who provides technical support to individual partners around service delivery, promotes the work of the Advice Partnership within North Belfast, liaises with the wider advice sector and manages the delivery of shared programmes in the area.

This includes the continued delivery of the Partnership's Volunteer Development Programme, which was again funded by the Executive Office's North Belfast Strategic Good Relations Programme, administered by the Community Relations Council.

This programme is delivered in partnership with Ardoyne Association as part of the Connected Futures programme. 43 people participated in the programme of training offered by the programme, with 19 completing an OCN Level 2 in Welfare Rights delivered by the Law Centre. We also delivered a series of 15 Welfare Reform workshops to a total of 332 participants, in partnership with 16 local organisations.

During the year the Partnership also delivered two initiatives, funded by Belfast City Council, to help residents meet the rising cost of food and energy caused by high levels of inflation.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

At the beginning of the year, the Partnership was completing the delivery of a Food/Fuel Voucher Scheme funded by Belfast City Council to help local people deal with the rising cost of food and utilities. The scheme provided households who met the criteria for support with vouchers for local supermarkets, with the value of vouchers dependent on household size. We also provided support for gas and electricity top ups, with each service having a local retailer who redeemed vouchers presented to it. Staff also carried out benefit checks with clients, with any potential unclaimed benefit entitlement being identified and a claim submitted.

In total, 814 local households benefitted from food vouchers totalling £43,700 issued through this project, and 181 households benefitted from gas/electricity vouchers totalling £10,000.

In the last three months of the year, the Partnership was involved in delivering Belfast City Council's Fuel Hardship Fund for residents living in the Ligoniel, Ballysillan, Ardoyne, Cliftonville and Lower Oldpark areas. The Fund was established by Council to help households in the city mitigate the impact of increasing energy costs, with eligible households able to receive up to £100 towards the cost of paying for electricity, gas or oil.

Collectively, the Partnership supported a total of 832 households in the areas we were assigned. 751 households accessed support with gas totalling £47,676, and 627 households received support with electricity costs totalling £34,603.

Both these projects were delivered within a very tight timeframe, in terms of the development and implementation. Whilst this created an additional workload for the staff involved, both demonstrated that advice services are well equipped to act as a vehicle for providing practical support to local people; advisors have extensive experience of talking to people about their household finances, and assessing their circumstances against criteria, and this greatly contributed to the successful delivery of these initiatives.

Childcare

Childcare remains an important component of the Centre's offer to local people, not only in terms of providing an affordable, locally accessible service to local parents, and the positive contribution it makes to the development of the children in our care, but also in terms of the contribution that childcare provision, as a social enterprise, makes to the overall sustainability of the Centre.

We offer childcare through:

- Bulrush Day Nursery, with 39 places for babies and children up to primary school age, which offers, in the words of our most recent inspection report by the Belfast Trust, a 'warm and welcoming' setting for children.
- Vine Afterschools Club, with places for up to 48 primary school aged children each day, which opens on a part time basis during the school year, and on a full time basis during periods of school closure, and offers a wide range of child led, play activity.

Occupancy within our Afterschools Club continues to be impacted by the fact that many parents have continued to work from home since the pandemic and therefore did not need childcare provision, or needed it on a reduced basis, particularly if their children were older. As a consequence, occupancy levels have been much slower to recover than those in the Nursery, which have remained high across the year, with continuing demand for places, increasingly on a full time rather than part time basis.

Across the year, we provided our service to 126 local families, with a total of 138 children attending. At the end of March 2023, we had 94 children on the registers for our two settings.

In terms of Afterschools, staff collected children from 9 local primary schools across North Belfast and the Shankill.

Most the families who used our service during the year are working families, accessing places on a fee-paying basis. We also provide childcare on a sessional basis to children referred by social work teams through the Belfast Trust's Sponsored Daycare Scheme or Looked After Children Service.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

When the Centre began providing childcare as a social economy initiative in 2005, one of our objectives was to create employment opportunities in the area. During the year, our childcare provision has sustained 18.7 FTE posts in childcare and ancillary roles, with the majority of staff drawn from our catchment area as an organisation.

Family Support Hub

During the year the Centre remained the lead body for the Upper North Belfast Family Support Hub, which has been operational since January 2016.

The Hub is one of 29 across Northern Ireland, and 10 in the Belfast Trust area, established by the Children & Young People's Strategic Partnership. Each Hub is a multi-agency network of statutory, voluntary and community organizations who collaborate to provide a simple voluntary referral mechanism whereby families with children under 18 who need early intervention support can be connected to suitable support, in an effort to reduce the number of families requiring formal social services involvement.

The Upper North Belfast Hub area covers the part of North Belfast bounded the Crumlin Road to the south, and the Antrim Road to the east. It contains a diverse range of communities, including some of the most deprived areas in the city.

During the year, the Hub received a total of 377 service requests, of which 353 (78%) were processed. 71% of service requests were processed to completion within four weeks of receipt.

Requests for support came from 8 of the 9 electoral wards covered by the Hub. However, 90% of the requests received were from families living in the three Neighbourhood Renewal Areas within our catchment area, which suggests a strong correlation between the specific issues presented to the Hub and wider issues of multiple deprivation in those areas. The three most common forms of support initially sought by families were for emotional and behavioural difficulty support for children, practical support (help with food and fuel costs, or financial emergencies) and counselling services.

73% of the service requests we processed resulted in at least one service being provided to families requesting support. In total, 246 adults and 156 children accessed 541 service interventions, provided by 36 organisations. The support accessed by families included home based family support, help with the cost of living, debt advice, counselling, mentoring for children and young people and support for children with disabilities.

In terms of those accessing services, 75% of adults were, perhaps unsurprisingly, women aged 25-44. The largest group of children and young people who received support during the year were boys aged 5-11.

53% of the services accessed during the year were those specifically requested on the Service Request Form. This demonstrates the importance of the conversation between the Hub Co-ordinator and a parent after the initial request is made, when a more nuanced assessment of the family's circumstances can be made, and more relevant, or additional, forms of support for the family identified.

74% of families who responded reported a positive experience of the services they had accessed.

From the outset, the Hub has very much been a coalition of the willing, dependent for its success on organisations who bring their knowledge and expertise, and most importantly the services they can offer, to the table to support local families. At the end of the year, 77 organisations and agencies were affiliated to the Hub as core or associate members.

Lifelong Learning

We remain committed to promoting a culture of Lifelong Learning amongst local people, providing opportunities to increase their knowledge and skills, gain qualifications to improve their employability, help their children with their homework, maintain good physical and mental wellbeing, or simply keep their minds active.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

During the year 17 people gained Essential Skills qualifications in Literacy, Numeracy and Information & Communication Technology, through classes delivered in partnership with Belfast Metropolitan College. This was a challenging year for our classes. Whilst we did see increased interest in classes, there were difficulties in securing tutors which meant, in one case, that a Numeracy class with 13 people registered was unable to proceed when a tutor fell ill and could not be replaced. This significantly impacted on our retention and completion rates, with only 33% of those registering for classes achieving a qualification.

Our weekly Healthy Living Group for older women continued to meet during the year, with 25 registered and an average of 22 attending every week. The Group participated in a number of programmes over the course of the year, including art and craft activities, a mindfulness programme and Boccia sessions. Some members of the group also took part in a project with a group from Sailortown, as part of the Grand Opera House's Compass Project, which involved groups from across Belfast, developing a short script for a play about the social history of Belfast which was then rehearsed and performed on the Studio stage in the Opera House. 100% of those attending told us that participation in the Group has had a positive impact on their mental and physical wellbeing.

15 children were registered with our Homework Club from primary school aged children, with an average of 11 children attending each week to do their homework in a quiet setting, with access to technology if needed and the assistance of staff and volunteers, including two student volunteers recruited through Queen's University's Student Volunteer Programme.

22 people accessed support through our Work Club during the year, where they received assistance with job search, completing applications, putting together a CV and preparing for job interviews. Towards the end of the year we began to see increased demand for support, particularly amongst Universal Credit claimants, with our local Jobs & Benefits Office referring people to us for support in helping them meet their claimant commitment in actively seeking employment. 3 people gained employment as a result of the support they received, and 9 were referred to further employability support in the local community.

Our Little Sparks Toddler Group resumed in September 2022, with 28 families registered and an average attendance of 26 adults and children attending each week – many parents welcomed an opportunity to get out and socialise with others whilst their children played with each other, after a long period in which they were unable to do so.

Pastoral Support

Our Pastoral Support programme, which began in 2008, has continued to extend the reach of the Centre by engaging those in our local community who are experiencing isolation or crisis. The programme recognises that the needs of people are not only practical, but spiritual and emotional, and that many people in our community do not have someone close who they can share their problems with. Those problems can include depression and other mental health issues, loneliness and social isolation, the impact of bereavement, the breakdown of relationships and domestic violence.

Home visitation remains at the centre of the programme, and over the course of the year our Pastoral Support Worker made 378 visits to a total of 78 people living in the local community.

The Worker has also continued to work intensively with individuals wanting to free themselves from addictions or compulsive behaviours, through the Persons In Recovery programme. At the core of this is the Recovery Course, a 12 Step programme which returns to the original biblical inspiration that motivated Bill Wilson to establish Alcoholics Anonymous in the 1930's.

The aim of the programme is to help those engaged on the journey to stay clean and make a full recovery from their addiction, through the provision of holistic support. Following completion of the Recovery Course, the Worker will support individuals in getting help from the local Community Addiction Team, in seeking admission to a residential rehabilitation programme, and in accessing other support services that might be relevant to them. Anyone accessing support does so in the knowledge that it will be there, in its various forms, for as long as they need it and that the door will remain open to them at all times, even if they have had a slip or relapse.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

Some of those we support find recovery challenging because their addiction has alienated them from the support networks of family, friends and neighbours that might help them deal with many of the challenges or situations that they encounter in their day-to-day lives. In some cases, this has meant that our Worker may be the only person visiting someone in prison, but he has also helped clients deal with more mundane issues, such as accompanying them to GP and other medical appointments, and making representations on their behalf around housing issues.

In total, 23 people were supported in these various ways through the programme during the year, with 6 new people being supported. 5 of those new people also completed the Recovery Course offered as part of the programme.

This can be challenging work, reflected in the fact that during the year two of those being supported lost their battle with addiction. At the same time, we can report that almost three quarters of those who were supported during the year were in sobriety at the end of the year, and we have also seen the cumulative impact of unconditional, long term support for individuals, with some clients being supported to make profound, lasting changes to their lives.

Our Grapevine Senior Citizens Lunch Club resumed in September 2022, with 12 people registered and an average of 10 people every week attending. 75% of those attending said that the social interaction provided by the Club had a positive impact on their wellbeing.

In December, 280 adults and children living in the area received hampers at Christmas, containing food, toys and other Christmas gifts, an initiative made possible by the continued support of individuals, church groups, congregations within Presbyterian Church in Ireland, and a donation of toys and children's gifts from Cool FM/Downtown Radio's CASH 4 KIDS APPEAL. We estimate the value of this support at £12,256.

c. Grant-making policies

Trustees make grants to third parties in line with the terms of their letters of offer.

Achievements and performance

a. Review of activities

A review of the activities has been included in 'Activities undertaken to achieve objectives' above.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

b. Reserves policy

The charity finished the year with a deficit of £596 (2022: deficit £17,762) and reserves of £1,522,442 (2022: £1,523,038). £381,076 (2022: £366,979) of reserves were unrestricted and £1,141,366 (2022: £1,156,059) were restricted. The financial performance during the year has resulted in a financial position which the Trustees believe leaves the Centre in a sustainable financial position for the year ahead, given funding secured, and expectations of other income that will be generated.

It is the policy of the charity that unrestricted funds which have not been designated for specific use should be maintained at a level equivalent to between three and six months expenditure. The Board consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

During the year and at the year end all the general funds under the control of the charity were unrestricted income funds. Restricted funds are used for specific purposes as laid down by the donor. Restricted funds are accounted for separately. The Board confirm that the charity's assets are available and adequate to fulfil the obligations of the charity and that the funds are not excessive, given the assets, commitments and size of the charity.

Members' liability

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

Statement of Trustees' responsibilities

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

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

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

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

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TRUSTEES' REPORT (CONTINUED)
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Disclosure of information to auditors

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

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

Auditors

The auditors, UHY Hacker Young Fitch Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 28 September 2023 and signed on their behalf by:

.....
Mr Joseph Fittis
Chairman

VINE CENTRE LIMITED
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF VINE CENTRE LIMITED

Opinion

We have audited the financial statements of Vine Centre Limited (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF VINE CENTRE LIMITED (CONTINUED)

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF VINE CENTRE LIMITED (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows.

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations. As part of the audit in accordance with ISAs (UK) we exercised professional judgement and maintained professional scepticism throughout the audit. We identified the laws and regulations applicable to the company through discussions with Trustees and other management, and from our commercial knowledge and experience of the sector and we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act (Northern Ireland) 2022 and Value Added Tax (VAT) Act 1994.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations. We obtained an understanding of internal controls relevant to the audit in order to design audit procedures that were appropriate in the circumstances but not for the purpose of expressing an opinion of the effectiveness of the Company's internal controls.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships; tested journal entries to identify unusual transactions; evaluated the appropriateness of accounting policies used, including managements' use of the going concern basis of accounting, and the reasonableness of accounting estimates and related disclosures made by management.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included but were not limited to agreeing financial statement disclosures to underlying supporting documentation; reading the minutes of meetings of those charged with governance; and enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

VINE CENTRE LIMITED
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF VINE CENTRE LIMITED (CONTINUED)

Use of our report

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

Michael Fitch (Senior Statutory Auditor)

for and on behalf of

UHY Hacker Young Fitch Limited

Statutory Auditors & Chartered Accountants

Gordon Street Mews

27-29 Gordon Street

Belfast

Antrim

BT1 2LG

28 September 2023

UHY Hacker Young Fitch Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

VINE CENTRE LIMITED
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	4,559	21,881	26,440	27,207
Charitable activities	4	403,570	880,552	1,284,121	1,298,996
Other income	6	40,235	-	40,235	39,099
Total income		448,364	902,433	1,350,797	1,365,302
Expenditure on:					
Charitable activities	9	434,267	917,126	1,351,393	1,383,064
Total expenditure		434,267	917,126	1,351,393	1,383,064
Net movement in funds		14,097	(14,693)	(596)	(17,762)
Reconciliation of funds:					
Total funds brought forward		366,979	1,156,059	1,523,038	1,540,800
Net movement in funds		14,097	(14,693)	(596)	(17,762)
Total funds carried forward		381,076	1,141,366	1,522,442	1,523,038

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

The notes on pages 19 to 34 form part of these financial statements.

VINE CENTRE LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: NI032293

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	1,048,443	1,084,113
		1,048,443	1,084,113
Current assets			
Debtors	15	97,424	53,804
Cash at bank and in hand		415,326	425,142
		512,750	478,946
Creditors: amounts falling due within one year	16	(38,752)	(40,021)
Net current assets		473,998	438,925
Total assets less current liabilities		1,522,441	1,523,038
Net assets excluding pension asset		1,522,441	1,523,038
Total net assets		1,522,441	1,523,038
Charity funds			
Restricted funds	18	1,141,365	1,156,059
Unrestricted funds	18	381,076	366,979
Total funds		1,522,441	1,523,038

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

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

The financial statements were approved and authorised for issue by the Trustees on 28 September 2023 and signed on their behalf by:

.....
Mr Joseph Fittis
Chairman

The notes on pages 19 to 34 form part of these financial statements.

VINE CENTRE LIMITED
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	(5,701)	39,464
Cash flows from investing activities		
Purchase of tangible fixed assets	(4,115)	(4,786)
Net cash used in investing activities	(4,115)	(4,786)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(9,816)	34,678
Cash and cash equivalents at the beginning of the year	425,142	390,464
Cash and cash equivalents at the end of the year	415,326	425,142

The notes on pages 19 to 34 form part of these financial statements

VINE CENTRE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Vine Centre Limited is a charitable company limited by guarantee and is incorporated and registered in Northern Ireland under company registration number NI032293. It is a registered charity with the Charity Commission in Northern Ireland under number NIC100608 and is a registered charity with HMRC under number XR13743.

The charitable company's registered office is situated at 193 Crumlin Road, Belfast, BT14 7AA.

The principal activities of the company is the reliefment of poverty, advancement of religion and education, promotion of good health, citizenship and community development.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Going concern

The charitable company's activities, together with the factors likely to affect its future development, performance and financial position are set out in the Trustees' Report. The financial position of the charity, along with its policies and processes for maintaining current activity, managing its funding and its financial risk management are also set out in the Trustees' Report.

The charity meets its day-to-day working capital requirements through income from charitable activities. The current economic conditions, create some uncertainty over the levels of these that will be available in future periods, although the members are of the opinion that they will continue to provide adequate funds.

The charity's forecasts and projections, taking account of reasonably possible changes in operating performance, show that the charity will be able to operate within its current facilities.

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.3 Income

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

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

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

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

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

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

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

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

Depreciation is provided on the following bases:

Freehold property	- 2% straight line
Fixtures and fittings	- 20% straight line

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.12 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	4,559	21,881	26,440
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	5,012	19,430	24,442
Government grants	2,765	-	2,765
Total 2022	7,777	19,430	27,207

VINE CENTRE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Grants received for specific projects (note 5)	-	880,552	880,552
Nursery Fees	270,508	-	270,508
Afterschools Fees	90,543	-	90,543
Sponsored Daycare Scheme: BH&SCT	42,519	-	42,519
Total 2023	403,570	880,552	1,284,122

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Grants received for specific projects (note 5)	21,414	893,397	914,811
Nursery Fees	244,711	-	244,711
Afterschools Fees	98,566	-	98,566
Sponsored Daycare Scheme: BH&SCT	40,907	-	40,907
Total 2022	405,598	893,397	1,298,995

All income from charitable activities are from activities meeting the social, physical, economic & spiritual needs in socially and economically deprived areas of North and West Belfast.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

5. Grants received for specific projects

	2023 £	2022 £
Department for Communities: North Belfast Advice Partnersip	120,241	120,382
Department for Communities: Crumlin Ward Initiative	165,866	161,675
Department for Communities: Secondment costs	56,650	-
Belfast City Council: Generalist Advice	270,444	266,760
Belfast City Council: Welfare Reform Support Project	33,135	32,095
Belfast City Council: Financial Inclusion	-	54,400
Belfast City Council: Revenue Grant	14,880	14,380
Belfast City Council: Coming Out of Lockdown	220	-
Belfast City Council: Learning to Live Again	4,995	-
Belfast City Council: Fuel Hardship Fund	82,600	-
Belfast City Council: Fuel Hardship Fund - Management fees	8,243	-
Belfast City Council: Food/Fuel Voucher Scheme Winter	-	57,666
Belfast City Council: Covid Recovery Funding	-	26,193
Belfast Health & Social Care Trust: Outcomes Group Funding	17,316	16,659
Belfast Health & Social Care Trust: Family Support Hub	44,609	41,302
Belfast Health & Social Care Trust: Baby Bag/Broadband Initiative	-	2,000
Education Authority: Annual Registration Grant	1,945	2,000
Education Authority: Summer Programme	-	6,000
Health & Social Care Board: Including Children with Additional Needs - Afterschools	7,808	10,647
Health & Social Care Board: Including Children with Additional Needs - Nursery	7,841	6,059
Health & Social Care Board: Small Equipment Grant	-	1,904
Health & Social Care Board: Energy Costs Grant - Afterschools	800	-
Health & Social Care Board: Energy Costs Grant - Nursery	800	-
Advice NI/Department for Communities: Debt Action	24,661	50,483
Department of Education: Childcare Recovery Fund - Afterschools	-	6,060
Department of Education: Childcare Recovery Fund - Nursery	-	15,354
Irish Temperance League Trust: Core Grant	2,500	2,500
Early Years: Childcare Recovery Fund	864	-
Community Relations Council: Strategic Good Relations Programme	14,134	19,292
Groundwork - Tesco Community Grant: Annual Christmas Appeal	-	1,000
	880,552	914,811

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

6. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £
Room hire, lunches & miscellaneous income	10,072	10,072
ATM income	6,000	6,000
Rental income	12,149	12,149
Insurance income	12,014	12,014
Total 2023	40,235	40,235

	Unrestricted funds 2022 £	Total funds 2022 £
Room hire, lunches & miscellaneous income	23,298	23,298
ATM income	6,000	6,000
Rental income	9,801	9,801
Total 2022	39,099	39,099

7. Analysis of grants

	Grants to Organisations 2023 £	Total funds 2023 £
Grants to third parties (note 8)	430,231	430,231

	Grants to Organisations 2022 £	Total funds 2022 £
Grants to third parties (note 8)	472,726	472,726

VINE CENTRE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

8. Grants to third parties

	2023	2022
	£	£
Ardoyne Association	59,369	121,300
Ballysillan Community Forum	73,746	55,205
Advice Space Belfast	70,799	84,023
Ligoneil Improvement Association	123,502	107,062
Lower Oldpark Community Association	77,482	74,403
Tar Isteach	25,333	27,433
YEHA	-	600
TAMHI	-	200
Ardoyne/Holy Cross Boxing Club	-	300
Cliftonville Community Regeneration	-	1,100
Global Cafe North Belfast	-	500
Ardoyne Youth Club	-	200
North Belfast Alternatives	-	400
	430,231	472,726

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
Activities meeting the social, physical, economic & spiritual needs	434,267	917,126	1,351,393
	Unrestricted funds	Restricted funds	Total
	2022	2022	2022
	£	£	£
Activities meeting the social, physical, economic & spiritual needs	449,927	933,137	1,383,064

VINE CENTRE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £
Activities meeting the social, physical, economic & spiritual needs	647,247	430,231	273,915	1,351,393
	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £
Activities meeting the social, physical, economic & spiritual needs	657,499	472,726	252,838	1,383,063

11. Auditors' remuneration

	2023 £	2022 £
Fees payable to the company's auditor for the audit of the company's annual accounts	4,420	4,032
Fees payable to the company's auditor in respect of: All non-audit services not included above	3,080	2,808

12. Staff costs

	2023 £	2022 £
Wages and salaries	601,536	615,182
Social security costs	34,314	38,636
Contribution to defined contribution pension schemes	11,240	11,191
	647,090	665,009

VINE CENTRE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

12. Staff costs (continued)

The average number of persons employed by the company during the year was as follows:

	2023	2022
	No.	No.
	32	32
	<u> </u>	<u> </u>

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

13. Trustees' remuneration and expenses

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

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2022	1,748,225	388,987	2,137,212
Additions	-	4,115	4,115
	<u>1,748,225</u>	<u>393,102</u>	<u>2,141,327</u>
At 31 March 2023			
	<u>1,748,225</u>	<u>393,102</u>	<u>2,141,327</u>
Depreciation			
At 1 April 2022	685,491	367,607	1,053,098
Charge for the year	34,965	4,821	39,786
	<u>720,456</u>	<u>372,428</u>	<u>1,092,884</u>
At 31 March 2023			
	<u>720,456</u>	<u>372,428</u>	<u>1,092,884</u>
Net book value			
At 31 March 2023	<u>1,027,769</u>	<u>20,674</u>	<u>1,048,443</u>
At 31 March 2022	<u>1,062,734</u>	<u>21,379</u>	<u>1,084,113</u>

VINE CENTRE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	12,217	15,924
Prepayments and accrued income	29,624	13,325
Grants receivable	55,583	24,555
	<u>97,424</u>	<u>53,804</u>

16. Creditors: Amounts falling due within one year

	2023 £	2022 £
Bank overdrafts	18,146	17,162
Trade creditors	9,322	12,138
Other taxation and social security	933	1,396
Other creditors	2,315	3,719
Accruals and deferred income	8,036	5,606
	<u>38,752</u>	<u>40,021</u>

	2023 £	2022 £
Deferred income at 1 April 2022	5,606	6,994
Resources deferred during the year	7,269	5,606
Amounts released from previous periods	(5,606)	(6,994)
	<u>7,269</u>	<u>5,606</u>

17. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>415,326</u>	<u>425,142</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds	366,979	448,364	(434,267)	381,076
Restricted funds				
Restricted Funds	1,156,059	902,432	(917,126)	1,141,365
Total of funds	1,523,038	1,350,796	(1,351,393)	1,522,441

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds	364,431	452,475	(449,927)	366,979
Restricted funds				
Restricted Funds	1,176,369	912,827	(933,137)	1,156,059
Total of funds	1,540,800	1,365,302	(1,383,064)	1,523,038

VINE CENTRE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	366,979	448,364	(434,267)	381,076
Restricted funds	1,156,059	902,432	(917,126)	1,141,365
	<u>1,523,038</u>	<u>1,350,796</u>	<u>(1,351,393)</u>	<u>1,522,441</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	364,431	452,475	(449,927)	366,979
Restricted funds	1,176,369	912,827	(933,137)	1,156,059
	<u>1,540,800</u>	<u>1,365,302</u>	<u>(1,383,064)</u>	<u>1,523,038</u>

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	65,172	983,271	1,048,443
Current assets	331,189	181,561	512,750
Creditors due within one year	(15,285)	(23,467)	(38,752)
Total	<u>381,076</u>	<u>1,141,365</u>	<u>1,522,441</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	65,457	1,018,656	1,084,113
Current assets	318,688	160,257	478,945
Creditors due within one year	(17,167)	(22,854)	(40,021)
Total	366,978	1,156,059	1,523,037

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net expenditure for the year (as per Statement of Financial Activities)	(596)	(17,762)
Adjustments for:		
Depreciation charges	39,786	39,806
Decrease/(increase) in debtors	(43,620)	12,944
Increase/(decrease) in creditors	(1,271)	4,476
Net cash provided by/(used in) operating activities	(5,701)	39,464

22. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	415,326	425,142
Total cash and cash equivalents	415,326	425,142

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

23. Analysis of changes in net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	425,142	(9,816)	415,326
Bank overdrafts repayable on demand	(17,162)	(984)	(18,146)
	<u>407,980</u>	<u>(10,800)</u>	<u>397,180</u>

24. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £11,240 (2022: £11,191).

25. Operating lease commitments

At 31 March 2023 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	502	502
Later than 1 year and not later than 5 years	711	1,213
	<u>1,213</u>	<u>1,715</u>

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

	2023 £	2022 £
Operating lease rentals	502	502
	<u>-</u>	<u>-</u>

VINE CENTRE LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

26. Related party transactions

During the year, there were no related party transactions.

27. Controlling party

The charity is controlled by the Board of Trustees.

28. PAASE disclosure

In common with many other businesses of this size and nature, we use our auditors to assist with the preparation of the financial statements.