

WaterWays Vineyard

England & Wales - Charity number 1174910

Details

Other names	WEST WILTS VINEYARD
Status	Registered
Legal form	CIO
Registered	2017-10-02
Register	View on the Charity Commission register

Contact

Address WaterWays Vineyard Church
Emmanuel's Yard
Church Yard
Trowbridge
Wiltshire
BA14 8RZ

Phone 01225755657

Email info@wwv.church

Website www.church

Activities

Objects: 3.2.THE OBJECTS OF THE CHURCH ARE FOR THE BENEFIT OF THE PUBLIC:3.2.1 TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN SUCH WAYS AND IN SUCH PARTS OF TROWBRIDGE, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;3.2.2 TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF TROWBRIDGE, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.3.3 THE TRUSTEES MUST USE THE INCOME AND MAY USE THE CAPITAL OF THE CHURCH IN PROMOTING THE OBJECTS.

Activities: THE MAIN ACTIVITIES OF WEST WILTS VINEYARD CHURCH ARE WORSHIP, FELLOWSHIP, BIBLICAL TEACHING, PRAYER, SUNDAY MEETINGS, SMALL GROUP MEETINGS, PLANTING OTHER CHURCHES, OFFERING MONEY MANAGEMENT COURSES AND PROVIDING CARE FOR THOSE IN NEED. THE CHURCH IS INVOLVED WITH SOUP RUNS, SPONSORING CHILDREN OVERSEAS, PROVIDING ESSENTIALS AND FOODSTUFFS TO SOCIAL SERVICES AND

OFFERING PRAYER FOR HEALING.

Classification

- **How:** Provides Services
- **What:** Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£303,844	£271,758	-	-
2024-07-31	£275,673	£270,094	-	-
2023-07-31	£262,919	£227,725	-	-
2022-07-31	£149,360	£153,776	-	-
2021-07-31	£0	£0	-	-
2020-07-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Jeffrey Rose	Chair	2020-12-01
Arthur William Goode		2017-10-02
James Salter		2023-07-10
Pia Price		2025-03-10
Rev Mark Searle		2022-06-01

WaterWays Vineyard

England & Wales - Charity number 1174910

Accounts

Charity Number: 1174910

West Wilts Vineyard
Annual Report and Unaudited Financial Statements
for the financial year ended 31 July 2025

West Wilts Vineyard
CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Report	4 - 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the Financial Statements	11 - 16

West Wilts Vineyard
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Jeffrey Rose
Mark Searle
David Price
Arthur Goode
James Salter
Pia Price (Appointed 10 March 2025)

Charity Number in England and Wales

1174910

Independent Examiner

The Alanbrookes Group Ltd
Chartered Accountants
10 Market Place, Devizes
SN10 1HT

West Wilts Vineyard

TRUSTEES' REPORT

for the financial year ended 31 July 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 July 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of West Wilts Vineyard present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 July 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The charity changed its name in the current year to WaterWays Vineyard.

Mission, Objectives and Strategy

Objectives

The main objectives of the charity are to promote, teach and live out the Christian faith by establishing a contemporary and outward focused church in the area that will in turn, create and nurture other churches elsewhere through the raising up of future church planters from within.

The charity's main activities are to host and equip a community of Christians who grow as followers of Jesus, learning to live generously in action, faith and finances towards all around them. We do this with the provision gathered corporate worship, running small groups and serving our community through the work of the Storehouse.

We communicate our faith and inform our community about our services through word of mouth, websites, and local advertising. Additionally, we collaborate with other churches and organisations in the area to achieve our goals.

Storehouse is now the banner heading for all of our compassion work. This includes: Food bank, Community Lunch, Refresh, and Nexus a twice-weekly drop facility for the homeless and needy. Storehouse continues to provide substantial support across the town, well-resourced by donations and volunteers.

Over the coming years, we aim to grow the church and it's work in the community by enabling people to 'discover full life in Jesus' thereby facilitating the transformation of communities. It is also anticipated that congregations across multiple sites will be established in the coming years.

Structure, Governance and Management

Structure

West Wilts Vineyard (WWV) is a Christian Church that is part of Vineyard Churches UK. It is a Charitable Incorporated Organisation (CIO). A Foodbank, drop-in facility for the homeless and other community facing services are also provided through the charity to residents of Trowbridge and surrounding areas.

We are governed by Vineyard Churches UK's byelaws and the WWV constitution registered with the Charities Commission.

The initial trustees were originally selected by the Senior Pastor. Further recruitment, retention and releasing of Trustees is discussed by the Trustees collectively and decided upon collectively in accordance with WWV Constitution.

Inducting of trustees will be considered by Mark Searle and assisted by the other trustees where necessary. Training courses will be offered if considered relevant. However, the majority of training will be 'in house' and 'on the job'.

The Church is run and overseen by the two Senior Pastors, Mark Searle and Meghan Searle, alongside the Trustees who provide legal and financial input and support to the Pastors and administer the related areas in conjunction with them. The Senior Pastors are accountable in all they do to Vineyard Churches UKI and specifically to Regional Area Pastors, as well as to the trustees.

Review of Achievements and Performance

The Church remains financially viable, receiving additional funds via Gift Aid. This is against a backdrop of ongoing international turmoil and the increasing financial pressures which continue to create challenges for individuals, families and community organisations alike. However, over the past year, we've seen significant progress and signs of community growth.

West Wilts Vineyard TRUSTEES' REPORT

for the financial year ended 31 July 2025

Thanks to the congregation's ongoing generosity, our general fund has grown healthier due to both one-time donations and an increase in regular giving and our Youth and Children's work continues to show signs of growth and health.

West Wilts Vineyard Vineyard operates with a small staff team and depends on the generous contributions of time and resources from its congregation. The senior pastors and trustees express their gratitude for everyone's support and engagement during this period.

Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

Income

At present funds come via regular giving, Sunday collections and Gift Aid. With some additional income derived from community groups and others renting rooms in our building for their events.

Expenditure

The majority of spending has been on employment and compassion ministries. Salaries are paid to allow the Senior Pastors time within which to maintain and develop all the different areas of Church life, especially with regard to Sunday Services, Small Groups, Newcomers and Compassion Ministries such as the Storehouse (where food is given to those in need), Refresh project (the discrete provision of toiletries and sanitary products to teenagers in need of them via local schools), and the weekly community lunches for the disadvantaged. Rental is paid to facilitate our Sunday services and provide office space and an area for the storehouse foodbank. Training and conference costs are paid to enable Senior Pastors and others to be more effective in their leadership roles.

Results and Dividends

At the end of the financial year the charity has assets of £147,757 (2024 - £115,636) and liabilities of £8,715 (2024 - £8,680). The net assets of the charity have increased by £32,086.

Review of the Financial Position

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity 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.

Reserves Position and Policy

Reserves Policy

Reserves at this point remain within the main account. This is to enable any further spending deemed necessary with regards to the development of ministry areas or the creation of new initiatives.

There are no monies outstanding to anyone or any accounts in deficit.

All monies are kept within the CAF bank account. Outside of our main business account we have no further investment.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

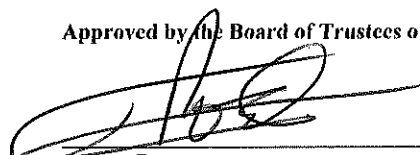
David Price resigned as trustee on 31 December 2025.

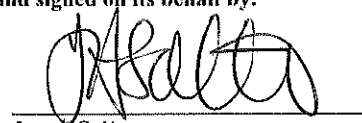
Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. West Wilts Vineyard subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 19/1/2026 and signed on its behalf by:


Jeffrey Rose
Trustee


James Salter
Trustee

West Wilts Vineyard

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 July 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

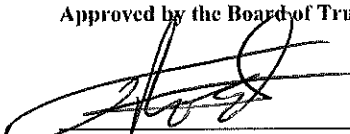
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.


The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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

Approved by the Board of Trustees on 19/1/2026 and signed on its behalf by:



Jeffrey Rose
Trustee



James Salter
Trustee

West Wilts Vineyard

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES
OF WEST WILTS VINEYARD**

I have examined the financial statements of the charity for the financial year ended 31 July 2025, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:

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

Basis of independent examiner's report

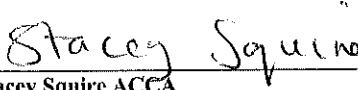
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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


Stacey Squire ACCA
THE ALANBROOKES GROUP LTD
Chartered Accountants
10 Market Place, Devizes
SN10 1HT

Date: 4/2/26

West Wilts Vineyard
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 31 July 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	170,458	87,529	257,987	164,203	111,470	275,673
Charitable activities							
- Grants from governments and other co-funders	3.2	33,959	11,898	45,857	-	-	-
Total income		204,417	99,427	303,844	164,203	111,470	275,673
Expenditure							
Charitable activities	4.1	162,823	108,935	271,758	150,488	119,606	270,094
Net income/(expenditure)		41,594	(9,508)	32,086	13,715	(8,136)	5,579
Transfers between funds		2	(2)	-	(1,200)	1,200	-
Net movement in funds for the financial year		41,596	(9,510)	32,086	12,515	(6,936)	5,579
Reconciliation of funds:							
Total funds beginning of the year	15	35,071	71,885	106,956	22,556	78,821	101,377
Total funds at the end of the year		76,667	62,375	139,042	35,071	71,885	106,956

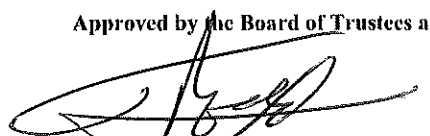
The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

West Wilts Vineyard
BALANCE SHEET
as at 31 July 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	9	4,719	9,169
Current Assets			
Debtors	10	5,354	2,842
Cash at bank and in hand	11	137,684	103,625
		143,038	106,467
Creditors: Amounts falling due within one year	12	(8,715)	(8,680)
Net Current Assets		134,323	97,787
Total Assets less Current Liabilities		139,042	106,956
Funds			
Restricted trust funds		62,375	71,885
General fund (unrestricted)		76,667	35,071
Total funds	15	139,042	106,956

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 19/1/2026 and signed on its behalf by


Jeffrey Rose
Trustee


James Salter
Trustee

West Wilts Vineyard
STATEMENT OF CASH FLOWS
for the financial year ended 31 July 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net movement in funds		32,086	5,579
Adjustments for:			
Depreciation		4,803	4,722
		<u>36,889</u>	<u>10,301</u>
Movements in working capital:			
Movement in debtors		(2,512)	3,983
Movement in creditors		35	5,421
		<u>34,412</u>	<u>19,705</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(353)	(1,937)
		<u>34,059</u>	<u>17,768</u>
Net increase in cash and cash equivalents		103,625	85,857
Cash and cash equivalents at the beginning of the year		137,684	103,625
Cash and cash equivalents at the end of the year	11	<u>137,684</u>	<u>103,625</u>

West Wilts Vineyard

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. GENERAL INFORMATION

West Wilts Vineyard is a Charity Incorporated Organisation (registered CIO Number 1174910). The registered office of the charity is Emmanuels Yard, Church Yard, Trowbridge, Wiltshire BA14 6RL which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

After the year end the name of the charity changed to WaterWays Vineyard.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 July 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

West Wilts Vineyard
NOTES TO THE FINANCIAL STATEMENTS
 for the financial year ended 31 July 2025

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Pensions

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

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 Charity 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 Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

Tangible fixed assets and depreciation

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

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	varying between 4 years/3 years/2 years
Motor vehicles	4 years

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

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 Charity 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.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

West Wilts Vineyard

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

Financial Instruments

The Charity 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.

3. INCOME					
3.1 DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
Donations and legacies		<u>170,458</u>	<u>87,529</u>	<u>257,987</u>	<u>275,673</u>
3.2 CHARITABLE ACTIVITIES		Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
Grants from governments and other co-funders:					
Income from charitable activities		<u>33,959</u>	<u>11,898</u>	<u>45,857</u>	<u>-</u>
4. EXPENDITURE					
4.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Expenditure on charitable activities	<u>105,429</u>	<u>-</u>	<u>166,329</u>	<u>271,758</u>	<u>270,094</u>
4.2 SUPPORT COSTS			Charitable Activities	2025	2024
			£	£	£
Support			<u>166,329</u>	<u>166,329</u>	<u>155,120</u>
5. ANALYSIS OF SUPPORT COSTS				2025	2024
				£	£
Support				<u>166,329</u>	<u>155,120</u>
6. NET INCOME				2025	2024
				£	£
Net Income is stated after charging/(crediting):					
Depreciation of tangible assets				<u>4,803</u>	<u>4,722</u>
7. EMPLOYEES AND REMUNERATION					
The staff costs comprise:				2025	2024
				£	£
Wages and salaries				118,505	106,054
Social security costs				3,580	3,182
Pension costs				4,804	2,283
				<u>126,889</u>	<u>111,519</u>

West Wilts Vineyard
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

8. TRUSTEES' REMUNERATION AND EXPENSES

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. The trustee was paid as an employee in their capacity as senior pastor. The value of Trustees' remuneration and other benefits was as follows:

	2025	2024
	£	£
Remuneration	24,429	28,351
Pension	732	850
	<u>25,161</u>	<u>29,201</u>

During the year Mrs M. Searle (Spouse of Senior Pastor and Trustee Mr M. Searle) received £19,053 (2024 £10,447) as a remuneration, and pension contributions of £571 (2024 £313) from the West Wilts Vineyard for her capacity as an employee furthering the Charity's objectives.

9. TANGIBLE FIXED ASSETS

	Plant and machinery	Motor vehicles	Total
	£	£	£
Cost			
At 1 August 2024	9,972	8,100	18,072
Additions	353	-	353
At 31 July 2025	<u>10,325</u>	<u>8,100</u>	<u>18,425</u>
Depreciation			
At 1 August 2024	6,201	2,702	8,903
Charge for the financial year	2,778	2,025	4,803
At 31 July 2025	<u>8,979</u>	<u>4,727</u>	<u>13,706</u>
Net book value			
At 31 July 2025	<u>1,346</u>	<u>3,373</u>	<u>4,719</u>
At 31 July 2024	<u>3,771</u>	<u>5,398</u>	<u>9,169</u>

10. DEBTORS

	2025	2024
	£	£
Trade debtors	4,854	2,332
Taxation and social security costs (Note 13)	-	10
Prepayments and accrued income	500	500
	<u>5,354</u>	<u>2,842</u>

11. CASH AND CASH EQUIVALENTS

	2025	2024
	£	£
Cash and bank balances	<u>137,684</u>	<u>103,625</u>

West Wilts Vineyard
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

12. CREDITORS		2025	2024		
<i>Amounts falling due within one year</i>		£	£		
Trade creditors		4,999	2,527		
Accruals and deferred income:					
Pension accrual		906	604		
Other accruals		2,810	5,549		
		<u>8,715</u>	<u>8,680</u>		
13. TAXATION AND SOCIAL SECURITY		2025	2024		
		£	£		
Debtors:					
PAYE / NI		-	10		
		<u>-</u>	<u>10</u>		
14. RESERVES		2025	2024		
		£	£		
At the beginning of the year		106,956	101,377		
Surplus for the financial year		32,086	5,579		
		<u>139,042</u>	<u>106,956</u>		
15. FUNDS					
15.1 RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds	Restricted Funds	Total Funds	
		£	£	£	
At 1 August 2023		22,556	78,821	101,377	
Movement during the financial year		12,515	(6,936)	5,579	
		<u>35,071</u>	<u>71,885</u>	<u>106,956</u>	
At 31 July 2024		41,596	(9,510)	32,086	
Movement during the financial year					
At 31 July 2025		<u>76,667</u>	<u>62,375</u>	<u>139,042</u>	
15.2 ANALYSIS OF MOVEMENTS ON FUNDS					
	Balance	Income	Expenditure	Transfers	Balance
	1 August			between	31 July
	2024			funds	2025
	£	£	£	£	£
Restricted funds					
Storehouse	65,524	86,529	96,966	(9)	55,078
Refresh Frome	5,960	1,000	3,123	-	3,837
Storehouse Cafe	401	11,898	8,846	7	3,460
	<u>71,885</u>	<u>99,427</u>	<u>108,935</u>	<u>(2)</u>	<u>62,375</u>
Unrestricted funds					
Unrestricted General	35,071	204,417	162,823	2	76,667
Total funds	<u>106,956</u>	<u>303,844</u>	<u>271,758</u>	<u>-</u>	<u>139,042</u>

West Wilts Vineyard
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

15.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	3,373	61,228	(4,521)	60,080
Unrestricted general funds	1,346	81,810	(4,194)	78,962
	<u>4,719</u>	<u>143,038</u>	<u>(8,715)</u>	<u>139,042</u>

16. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

WaterWays Vineyard

England & Wales - Charity number 1174910

Accounts

Charity Number: 1174910

West Wilts Vineyard
Annual Report and Unaudited Financial Statements
for the financial year ended 31 July 2024

West Wilts Vineyard
CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Report	4 - 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the Financial Statements	11 - 16

West Wilts Vineyard
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Jeffrey Rose
Mark Searle
Arthur Goode
David Price (Appointed 1 January 2024)
Amanda Gilmer (Resigned 31 July 2024)
James Salter

Charity Number in England and Wales

1174910

Independent Examiner

The Alanbrookes Group Ltd
Chartered Accountants
10 Market Place, Devizes
SN10 1HT

West Wilts Vineyard TRUSTEES' REPORT

for the financial year ended 31 July 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 July 2024.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of West Wilts Vineyard present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 July 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives

The main objectives of the charity are to promote, teach and live out the Christian faith by establishing a contemporary and outward focused church in the area that will in turn, create and nurture other churches elsewhere through the raising up of future church planters from within. The safeguarding of our staff, community and clients is of utmost importance to us and robust policies and procedures are in place to ensure this.

The charity's main activities are to host and equip a community of Christians who grow as followers of Jesus, learning to live generously in action, faith and finances towards all around them. We do this with the provision gathered corporate worship, running small groups and serving our community through the work of the Storehouse.

We communicate our faith and inform our community about our services through word of mouth, websites, and local advertising. Additionally, we collaborate with other churches and organisations in the area to achieve our goals.

Over the coming years, we aim to grow the church and it's work in the community by enabling people to 'discover full life in Jesus' thereby facilitating the transformation of communities. To that end, entered into a new 7 year lease for our occupancy of Emmanuel's Yard on 31 January 2025 which enables us to plan future projects with a greater degree of certainty.

Structure, Governance and Management

Structure

West Wilts Vineyard (WWV) is a Christian Church that is part of Vineyard Churches UK. It is a Charitable Incorporated Organisation (CIO). We are governed by Vineyard Churches UK's byelaws and the WWV constitution registered with the Charities Commission.

The recruitment of Trustees is discussed and decided by the incumbent Trustees collectively in conjunction with the Senior Pastors. The Church is run and overseen by the Senior Pastors alongside the Trustees who provide legal, financial input and general support to the Pastors and administer the related areas with them.

Review of Activities, Achievements and Performance

The Church remains financially viable thanks to the congregation's ongoing generosity through both an increase in regular and one-time donations, plus associated gift aid, together with continued careful control and management of expenditure.

Sunday gatherings are attended by an average of 100 adults and 26 children, with attendances occasionally being in excess of 140 adults. Our Easter 2024 service which included baptisms had an attendance of 224.

Storehouse is now the banner name for all of our compassion ministries into the local community. This includes the Foodbank, Community Lunch, Refresh, Cookery School and Nexus. Storehouse continues to provide substantial support across the town, and is well resourced by volunteers and donations for which we are very grateful.

Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

Income

At present funds come via regular giving, Sunday collections and Gift Aid. With some additional income derived from community groups and others renting rooms in our building for their events.

West Wilts Vineyard
TRUSTEES' REPORT

for the financial year ended 31 July 2024

Expenditure

The majority of spending has been on salary costs, building rentals, conferences/training and compassion ministries. Salaries are paid to allow the Senior Pastors time within which to maintain and develop all the different areas of Church life, especially with regard to Sunday Services, Small Groups, Newcomers and Compassion Ministries such as the Storehouse (where food is given to those in need), Refresh project (the discrete provision of toiletries and sanitary products to teenagers in need of them via local schools), and the weekly community lunches for the disadvantaged and the cookery school for vulnerable young people. Rental is paid to facilitate our Sunday services and provide office space and an area for the storehouse foodbank. Training and conference costs are paid to enable Senior Pastors and others to be more effective in their leadership roles.

Results and Dividends

At the end of the financial year the charity has assets of £115,636 (2023 - £104,636) and liabilities of £8,680 (2023 - £3,259). The net assets of the charity have increased by £5,579.

Reserves Position and Policy

Reserves at this point remain within the main account. This is to enable any further spending deemed necessary with regards to the development of ministry areas or the creation of new initiatives.

There are no monies outstanding to anyone or any accounts in deficit.

All monies are kept within the CAF bank account. Outside of our main business account we have no further investment.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Amanda Gilmer resigned as trustee on 31 July 2024.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. West Wilts Vineyard subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 20/4/2025 and signed on its behalf by:



Jeffrey Rose
Trustee



James Salter
Trustee

West Wilts Vineyard

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 July 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

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

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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

Approved by the Board of Trustees on 26/4/2025 and signed on its behalf by:



Jeffrey Rose
Trustee


James Sayer
Trustee

West Wilts Vineyard

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF WEST WILTS VINEYARD

I have examined the financial statements of the charity for the financial year ended 31 July 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:

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

Basis of independent examiner's report

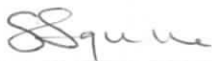
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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



Stacey Squire ACCA
THE ALANBROOKES GROUP LTD
Chartered Accountants
10 Market Place, Devizes
SN10 1HT

Date: 23/4/2025

West Wilts Vineyard

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 July 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	164,203	111,470	275,673	165,363	97,415	262,778
Investments	3.2	-	-	-	141	-	141
Total income		164,203	111,470	275,673	165,504	97,415	262,919
Expenditure							
Raising funds	4.1	-	-	-	481	-	481
Charitable activities	4.2	150,488	119,606	270,094	146,601	80,643	227,244
Total Expenditure		150,488	119,606	270,094	147,082	80,643	227,725
Net income/(expenditure)		13,715	(8,136)	5,579	18,422	16,772	35,194
Transfers between funds		(1,200)	1,200	-	(4,283)	4,283	-
Net movement in funds for the financial year		12,515	(6,936)	5,579	14,139	21,055	35,194
Reconciliation of funds:							
Total funds beginning of the year	16	22,556	78,821	101,377	8,417	57,766	66,183
Total funds at the end of the year		35,071	71,885	106,956	22,556	78,821	101,377

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

West Wilts Vineyard
BALANCE SHEET

as at 31 July 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	10	9,169	11,954
Current Assets			
Debtors	11	2,842	6,825
Cash at bank and in hand	12	103,625	85,857
		106,467	92,682
Creditors: Amounts falling due within one year	13	(8,680)	(3,259)
Net Current Assets		97,787	89,423
Total Assets less Current Liabilities		106,956	101,377
Funds			
Restricted trust funds		71,885	78,821
Designated funds (Unrestricted)		-	2,342
General fund (unrestricted)		35,071	20,214
Total funds	16	106,956	101,377

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 20/4/2025 and signed on its behalf by



Jeffrey Rose
Trustee



James Salter
Trustee

1

West Wilts Vineyard
STATEMENT OF CASH FLOWS
for the financial year ended 31 July 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net movement in funds		5,579	35,194
Adjustments for:			
Depreciation		4,722	2,721
Interest receivable and similar income		-	(141)
		<u>10,301</u>	<u>37,774</u>
Movements in working capital:			
Movement in debtors		3,983	12,829
Movement in creditors		5,421	2,309
		<u>19,705</u>	<u>52,912</u>
Cash flows from investing activities			
Interest received		-	141
Payments to acquire tangible assets		(1,937)	(10,297)
		<u>(1,937)</u>	<u>(10,156)</u>
Net increase in cash and cash equivalents			
		17,768	42,756
Cash and cash equivalents at the beginning of the year		85,857	43,101
Cash and cash equivalents at the end of the year	12	<u><u>103,625</u></u>	<u><u>85,857</u></u>

West Wilts Vineyard

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2024

1. GENERAL INFORMATION

West Wilts Vineyard is a Charity Incorporated Organisation (registered CIO Number 1174910). The registered office of the charity is Emmanuels Yard, Church Yard, Trowbridge, Wiltshire BA14 6RL which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 July 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a

West Wilts Vineyard

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2024

particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Pensions

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

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 Charity 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 Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

Tangible fixed assets and depreciation

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

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	4 years
Motor vehicles	-	4 years

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

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 Charity 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.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

West Wilts Vineyard
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2024

Financial Instruments

The Charity 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.

3. INCOME					
3.1 DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
Donations and legacies		<u>164,203</u>	<u>111,470</u>	<u>275,673</u>	<u>262,778</u>
3.2 INVESTMENTS		Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
Investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>141</u>
4. EXPENDITURE					
4.1 RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Raising funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>481</u>
4.2 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Expenditure on charitable activities	<u>114,974</u>	<u>-</u>	<u>155,120</u>	<u>270,094</u>	<u>227,244</u>
4.3 SUPPORT COSTS			Charitable Activities	2024	2023
			£	£	£
Support			<u>155,120</u>	<u>155,120</u>	<u>66,835</u>
5. ANALYSIS OF SUPPORT COSTS				2024	2023
				£	£
Support				<u>155,120</u>	<u>66,835</u>
6. NET INCOME				2024	2023
				£	£
Net Income is stated after charging/(crediting):					
Depreciation of tangible assets				<u>4,722</u>	<u>2,721</u>
7. INVESTMENT AND OTHER INCOME				2024	2023
				£	£
Bank interest				<u>-</u>	<u>141</u>

West Wilts Vineyard
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 July 2024

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2024	2023
	£	£
Wages and salaries	106,054	110,117
Social security costs	3,182	1,557
Pension costs	2,283	1,863
	<u>111,519</u>	<u>113,537</u>

9. TRUSTEES' REMUNERATION AND EXPENSES

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. The trustee was paid as an employee in their capacity as senior pastor. The value of Trustees' remuneration and other benefits was as follows:

	2024	2023
	£	£
Remuneration	28,351	30,432
Pension	850	913
	<u>29,201</u>	<u>31,345</u>

During the year Mrs M. Searle (Spouse of Senior Pastor and Trustee Mr M. Searle) received £10,447 as a remuneration from the West Wilts Vineyard for her capacity as an employee furthering the Charity's objectives.

10. TANGIBLE FIXED ASSETS

	Plant and machinery	Motor vehicles	Total
	£	£	£
Cost			
At 1 August 2023	8,035	8,100	16,135
Additions	1,937	-	1,937
At 31 July 2024	<u>9,972</u>	<u>8,100</u>	<u>18,072</u>
Depreciation			
At 1 August 2023	3,506	675	4,181
Charge for the financial year	2,695	2,027	4,722
At 31 July 2024	<u>6,201</u>	<u>2,702</u>	<u>8,903</u>
Net book value			
At 31 July 2024	<u>3,771</u>	<u>5,398</u>	<u>9,169</u>
At 31 July 2023	<u>4,529</u>	<u>7,425</u>	<u>11,954</u>

11. DEBTORS

	2024	2023
	£	£
Trade debtors	2,332	6,825
Taxation and social security costs (Note 14)	10	-
Prepayments and accrued income	500	-
	<u>2,842</u>	<u>6,825</u>

West Wilts Vineyard
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 July 2024

12. CASH AND CASH EQUIVALENTS		2024	2023
		£	£
Cash and bank balances		<u>103,625</u>	<u>85,857</u>
13. CREDITORS		2024	2023
Amounts falling due within one year		£	£
Trade creditors		2,527	936
Accruals and deferred income:			
Pension accrual		604	443
Other accruals		5,549	1,880
		<u>8,680</u>	<u>3,259</u>
14. TAXATION AND SOCIAL SECURITY		2024	2023
		£	£
Debtors:			
PAYE / NI		<u>10</u>	<u>-</u>
15. RESERVES		2024	2023
		£	£
At the beginning of the year		101,377	66,183
Surplus for the financial year		5,579	35,194
At the end of the year		<u>106,956</u>	<u>101,377</u>
16. FUNDS			
16.1 RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted	Restricted
		Funds	Funds
		£	£
At 1 August 2022		8,417	57,766
Movement during the financial year		14,139	21,055
		<u>22,556</u>	<u>78,821</u>
At 31 July 2023		12,515	(6,936)
Movement during the financial year		20,000	12,515
At 31 July 2024		<u>35,071</u>	<u>71,885</u>
		<u>106,956</u>	<u>101,377</u>

West Wilts Vineyard
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 July 2024

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 August 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 July 2024 £
Restricted funds					
Youth Fund	2,495	1,395	3,890	-	-
Storehouse	69,083	100,213	103,772	-	65,524
Refresh Frome	7,243	1,388	2,671	-	5,960
Storehouse Cafe	-	8,474	9,273	1,200	401
	<u>78,821</u>	<u>111,470</u>	<u>119,606</u>	<u>1,200</u>	<u>71,885</u>
Unrestricted funds					
Cafe	2,342	5,310	3,393	(4,259)	-
Unrestricted General	20,214	158,893	147,095	3,059	35,071
	<u>22,556</u>	<u>164,203</u>	<u>(150,488)</u>	<u>(1,200)</u>	<u>35,071</u>
Total funds	<u><u>101,377</u></u>	<u><u>275,673</u></u>	<u><u>270,094</u></u>	<u><u>-</u></u>	<u><u>106,956</u></u>

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	<u>5,398</u>	<u>69,284</u>	<u>(4,972)</u>	<u>69,710</u>
Unrestricted general funds	<u>3,771</u>	<u>37,183</u>	<u>(3,708)</u>	<u>37,246</u>
	<u><u>9,169</u></u>	<u><u>106,467</u></u>	<u><u>(8,680)</u></u>	<u><u>106,956</u></u>

17. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

WaterWays Vineyard

England & Wales - Charity number 1174910

Accounts

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 - 9
Statement of Cash Flows	10
Notes to the Financial Statements	11 - 23

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

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

Trustees	Amanda Gilmer, Chair Jeffrey Rose Mark Searle Arthur Goode James Salter, Treasurer (appointed 10 July 2023) Alan Simpson (resigned 1 June 2023) David Price (appointed 1 January 2024)
Charity registered number	1174910
Registered office	Emmanuels Yard Church Yard Trowbridge Wiltshire BA14 8RZ
Accountants	The Alanbrookes Group Ltd 24 Glove Factory Studios Holt Wiltshire BA14 6RL

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2023

The Trustees present their annual report together with the financial statements of the West Wilts Vineyard for the year 1 August 2022 to 31 July 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 Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The main objectives of the charity are to promote, teach and live out the Christian faith by establishing a contemporary and outward focussed church in the area that will in turn, create and nurture other churches elsewhere through the raising up of future church planters from within.

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

b. Main activities undertaken to further the Charity's purposes for the public benefit

The charity's main activities are to host and equip a community of Christians who grow as followers of Jesus, learning to live generously in action, faith and finances towards all around them. We do this with the provision gathered corporate worship, running small groups and serving our community through the work of the Storehouse and other compassion ministries

We communicate our faith and inform our community about our services through word of mouth, websites, and local advertising. Additionally, we collaborate with other churches and organisations in the area to achieve our goals

Over the coming years, we aim to grow the church and it's work in the community by enabling people to 'discover full life in Jesus' thereby facilitating the transformation of communities.

Achievements and performance

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

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

Achievements and performance (continued)

a. Main achievements of the Charity

The economic climate generally and cost-of-living increases, together with International turmoil, continue to pose challenges for community organizations including ours. However, over the past year, we've seen significant progress and signs of community growth and the Church remains financially viable, having seen a modest increase in donations for which the Trustees are very grateful.

Sunday gatherings are attracting approximately 100 adults and 25 children, indicating increasing attendance and thanks to the congregation's ongoing generosity, our general fund is growing healthier due to both one-time donations and an increase in regular giving.

Storehouse/Community Action has taken over the work that Breakthrough had been doing locally for many years. Now known as Storehouse Nexus, we are routinely caring for some of the most vulnerable members of our community. Storehouse continues to provide substantial support across the town, well-resourced by donations and volunteers.

Youth and Children's work have shown growth over the past year, with increasing numbers of parents with young children attending on Sundays.

We held baptisms in Easter 2023 with seven candidates.

West Wilts Vineyard operates with a small staff team and depends on the generous contributions of time and resources from its congregation. The senior pastors and trustees express their gratitude for everyone's support and engagement during this period.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity 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.

b. Reserves policy

Reserves at this point remain within the main account. This is to enable any further spending deemed necessary with regards to the development of ministry areas or the creation of new initiatives.

c. Deficit

There are no monies outstanding to anyone or any accounts in deficit.

d. Material investments policy

All monies are kept within the CAF bank account. Outside of our main business account we have no further investment

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

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

e. Principal funding

At present funds come via regular giving, Sunday collections and Gift Aid. With some additional income derived from community groups and others renting rooms in our building for their events.

f. How expenditure supports key activities of the charity

The majority of spending has been on salary costs, building rentals, conferences/training and compassion ministries. Salaries are paid to allow the Senior Pastors time within which to maintain and develop all the different areas of Church life, especially with regard to Sunday Services, Small Groups, Newcomers and Compassion Ministries such as the Storehouse (where food is given to those in need), Refresh project (the discrete provision of toiletries and sanitary products to teenagers in need of them via local schools), and the weekly community lunches for the disadvantaged and the cookery school for vulnerable young people. Rental is paid to facilitate our Sunday services and provide office space and an area for the storehouse foodbank. Training and conference costs are paid to enable Senior Pastors and others to be more effective in their leadership roles.

Structure, governance and management

a. Constitution

West Wilts Vineyard is a Christian Church that is part of Vineyard Churches UK, it is a Charitable Incorporated Organisation (CIO).

We are governed by Vineyard Churches UK's bye laws, and the WWV Constitution registered with the UK Charity Commission.

b. Methods of appointment or election of Trustees

The initial trustees were originally selected by the Senior Pastor. Further recruitment, retention and releasing of Trustees is discussed by the Trustees collectively and decided upon collectively in accordance with the WWV Constitution.

c. Organisational structure and decision-making policies

The Church is run and overseen by the two Senior Pastors, Mark Searle and Meghan Searle, alongside the Trustees who provide legal and financial input and support to the Pastors and administer the related areas in conjunction with them.

d. Related party relationships

The Senior Pastors are accountable in all they do to Vineyard Churches UKI and specifically to Owen Lynch and Claire Lynch (Senior Pastors of Severn Vineyard Church in Bristol) who oversee Vineyard Churches located in the West Country and Wales & Nigel and Jo Hemming (Senior Pastors of Winchester Vineyard) who oversee Vineyard Churches in the South of England. These people are known to the Trustees and members of West Wilts Vineyard Church and are available to the church should any situation requiring their input arise.

e. Additional Governance Issues

None at this stage.

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

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

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity 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 Charity 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 Charity will continue in business.

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

Approved by order of the members of the board of Trustees on 20 February 2024 and signed on their behalf by:



.....
Amanda Gilmer
Chair of Trustees

James A Salter

.....
James Salter
Treasurer

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JULY 2023

Independent Examiner's Report to the Trustees of West Wilts Vineyard ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 July 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

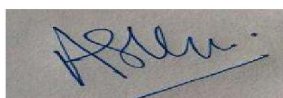
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 21 February 2024

The Alanbrookes Group Ltd

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

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

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Income from:				
Donations and legacies	3	97,415	165,363	262,778
Investments	4	-	141	141
Total income		<u>97,415</u>	<u>165,504</u>	<u>262,919</u>
Expenditure on:				
Raising funds	5	-	481	481
Charitable activities	7	80,643	146,601	227,244
Total expenditure		<u>80,643</u>	<u>147,082</u>	<u>227,725</u>
Net income/(expenditure)		<u>16,772</u>	<u>18,422</u>	<u>35,194</u>
Transfers between funds	15	4,283	(4,283)	-
Net movement in funds		<u>21,055</u>	<u>14,139</u>	<u>35,194</u>
Reconciliation of funds:				
Total funds brought forward		57,766	8,417	66,183
Net movement in funds		21,055	14,139	35,194
Total funds carried forward		<u>78,821</u>	<u>22,556</u>	<u>101,377</u>

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

The notes on pages 11 to 23 form part of these financial statements.

WEST WILTS VINEYARD
(A Company Limited by Guarantee)
REGISTERED NUMBER:

BALANCE SHEET
AS AT 31 JULY 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	11,954	4,378
		<u>11,954</u>	<u>4,378</u>
Current assets			
Debtors	13	6,825	19,654
Cash at bank and in hand		85,857	43,101
		<u>92,682</u>	<u>62,755</u>
Creditors: amounts falling due within one year	14	(3,259)	(950)
Net current assets		89,423	61,805
Total assets less current liabilities		101,377	66,183
Net assets excluding pension asset		101,377	66,183
Total net assets		101,377	66,183
Charity funds			
Restricted funds	15	78,821	57,766
Unrestricted funds	15	22,556	8,417
Total funds		101,377	66,183

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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 20 February 2024 and signed on their behalf by:

WEST WILTS VINEYARD
(A Company Limited by Guarantee)
REGISTERED NUMBER:

BALANCE SHEET (CONTINUED)
AS AT 31 JULY 2023



Amanda Gilmer
Chair of Trustees



James Salter
Treasurer

The notes on pages 11 to 23 form part of these financial statements.

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	42,756	43,101
	<hr/>	<hr/>
Cash flows from investing activities		
Net cash provided by investing activities	-	-
	<hr/>	<hr/>
Cash flows from financing activities		
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	42,756	43,101
Cash and cash equivalents at the beginning of the year	43,101	-
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	85,857	43,101
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 11 to 23 form part of these financial statements

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

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

1. General information

West Wilts Vineyard is a Charity Incorporated Organisation (registered CIO number 1174910). The registered office is Emmanuel's Yard, Church Yard, Trowbridge, Wiltshire, BA14 8RZ.

The objects of the church are for the benefit of the public; to advance the Christian faith in accordance with the statement of beliefs, to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support..

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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

West Wilts Vineyard 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 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

2.3 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 Charity's objectives, as well as any associated support costs.

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.3 Expenditure (continued)

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.

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

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

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

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:

Plant and machinery	- 4 years
Motor vehicles	- 4 years

2.6 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.

2.7 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.

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.8 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 Charity 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.

2.9 Financial instruments

The Charity 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.

2.10 Pensions

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

2.11 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 Charity 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 Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

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

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestrict ed funds 2023 £	Total funds 2023 £
Donations	97,415	117,033	214,448
Gift aid	-	25,146	25,146
Other income	-	23,184	23,184
	<u>97,415</u>	<u>165,363</u>	<u>262,778</u>

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	36,984	74,713	111,697
Gift aid	-	11,929	11,929
Other income	3,360	14,065	17,425
	<u>40,344</u>	<u>100,707</u>	<u>141,051</u>

4. Investment income

	Unrestrict ed funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Investment income - bank interest received	141	141	-
	<u>141</u>	<u>141</u>	<u>-</u>

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

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

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £
Event costs	481	481

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Event costs	2,254	2,254

6. Analysis of grants

	Grants to Institutions 2023 £	Grants to Individuals 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Grants, Direct costs - Activities	1,850	7,805	9,655	-

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Direct costs	80,643	146,601	227,244

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

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

7. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Direct costs	35,369	108,945	144,314

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £
Direct costs	150,754	9,655	66,835	227,244

	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Direct costs	101,178	43,136	144,314

9. Independent examiner's remuneration

	2023 £	2022 £
Independent examiner's fee	1,000	2,250

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

10. Staff costs

	2023	<i>2022</i>
	£	<i>£</i>
Wages and salaries	110,117	<i>60,341</i>
Employers national insurance contributions	1,557	<i>9,958</i>
Contribution to pension schemes	1,863	<i>3,233</i>
	113,537	<i>73,532</i>
	113,537	<i>73,532</i>

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

	2023	<i>2022</i>
	No.	<i>No.</i>
Paid employees	8	<i>8</i>
Paid trustees - senior pastors	1	<i>2</i>
	9	<i>10</i>
	9	<i>10</i>

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

11. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. The trustee was paid as an employee in their capacity as senior pastor. The value of Trustees' remuneration and other benefits was as follows:

		2023
		£
Mark Searle	Remuneration	30,432
	Pension contributions paid	913

During the year Mrs M. Searle (Spouse of Senior Pastor and Trustee Mr M. Searle) received £7,608 as a remuneration from the West Wilts Vineyard for her capacity as an employee furthering the Charity's objectives.

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

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

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

12. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Total £
Cost or valuation			
At 1 August 2022	5,838	-	5,838
Additions	2,197	8,100	10,297
At 31 July 2023	<u>8,035</u>	<u>8,100</u>	<u>16,135</u>
Depreciation			
At 1 August 2022	1,460	-	1,460
Charge for the year	2,046	675	2,721
At 31 July 2023	<u>3,506</u>	<u>675</u>	<u>4,181</u>
Net book value			
At 31 July 2023	<u>4,529</u>	<u>7,425</u>	<u>11,954</u>
At 31 July 2022	<u>4,378</u>	<u>-</u>	<u>4,378</u>

13. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	6,825	19,105
Prepayments and accrued income	-	549
	<u>6,825</u>	<u>19,654</u>

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

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

14. Creditors: Amounts falling due within one year

	2023	<i>2022</i>
	£	£
Trade creditors	936	<i>950</i>
Other creditors	443	<i>-</i>
Accruals and deferred income	1,880	<i>-</i>
	<hr/> 3,259 <hr/>	<hr/> <i>950</i> <hr/>

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

15. Statement of funds

Statement of funds - current year

	Balance at 1 August 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2023 £
Unrestricted funds					
General	5,506	152,391	(133,401)	(4,283)	20,213
Cafe	2,911	13,113	(13,681)	-	2,343
	<u>8,417</u>	<u>165,504</u>	<u>(147,082)</u>	<u>(4,283)</u>	<u>22,556</u>
Restricted funds					
Youth Fund	1,894	186	(3,715)	4,130	2,495
Storehouse	51,914	93,881	(71,368)	(5,344)	69,083
Refresh General	429	155	(3,468)	2,884	-
Cookery School	729	-	(895)	166	-
Community Lunch	1,238	690	(222)	(1,706)	-
Refresh Frome	5,715	2,503	(975)	-	7,243
Building	(4,153)	-	-	4,153	-
	<u>57,766</u>	<u>97,415</u>	<u>(80,643)</u>	<u>4,283</u>	<u>78,821</u>
Total of funds	<u><u>66,183</u></u>	<u><u>262,919</u></u>	<u><u>(227,725)</u></u>	<u><u>-</u></u>	<u><u>101,377</u></u>

Statement of funds - prior year

	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> <i>in/out</i> £	<i>Balance at</i> <i>31 July 2022</i> £
Unrestricted funds				
Designated funds				
Effective Leadership Conference	3,914	(4,349)	435	-
General funds				
General	93,420	(87,479)	(435)	5,506
Cafe	7,287	(4,376)	-	2,911

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

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

15. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> <i>in/out</i> £	<i>Balance at</i> <i>31 July 2022</i> £
	100,707	(91,855)	(435)	8,417
Total Unrestricted funds	104,621	(96,204)	-	8,417
Restricted funds				
Youth Fund	305	(4,125)	5,713	1,893
Storehouse	31,209	(24,631)	45,200	51,778
Refresh General	121	(41)	329	409
Cookery School	1,000	(271)	-	729
Community Lunch	2,584	(1,346)	-	1,238
Refresh Frome	1,211	(606)	5,130	5,735
Building	-	-	(4,152)	(4,152)
Events Fund	-	-	136	136
	36,430	(31,020)	52,356	57,766
Total of funds	141,051	(127,224)	52,356	66,183

16. Summary of funds

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

16. Summary of funds (continued)

Summary of funds - current year

	Balance at 1 August 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2023 £
General funds	8,417	165,504	(147,082)	(4,283)	22,556
Restricted funds	57,766	97,415	(80,643)	4,283	78,821
	<u>66,183</u>	<u>262,919</u>	<u>(227,725)</u>	<u>-</u>	<u>101,377</u>

Summary of funds - prior year

	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2022 £
Designated funds	3,914	(4,349)	435	-
General funds	100,707	(91,855)	(435)	8,417
Restricted funds	36,430	(31,020)	52,356	57,766
	<u>141,051</u>	<u>(127,224)</u>	<u>52,356</u>	<u>66,183</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestrict ed funds 2023 £	Total funds 2023 £
Tangible fixed assets	7,425	4,529	11,954
Current assets	72,617	20,065	92,682
Creditors due within one year	(1,221)	(2,038)	(3,259)
Total	<u>78,821</u>	<u>22,556</u>	<u>101,377</u>

WEST WILTS VINEYARD
(A Company Limited by Guarantee)

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

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	4,378	4,378
Current assets	57,766	4,989	62,755
Creditors due within one year	-	(950)	(950)
Total	<u>57,766</u>	<u>8,417</u>	<u>66,183</u>

WaterWays Vineyard

England & Wales - Charity number 1174910

Accounts

**ANNUAL REPORTS & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2022**

**WEST WILTS
VINEYARD**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1174910

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

CONTENTS

Page 3	Legal & Administrative Information
Pages 4 to 6	Trustees' Report
Page 7	Statement of Financial Activities
Page 8	Balance Sheet
Pages 9 to 17	Notes to the Financial Statements
Page 18	Independent Examiner's Report

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1174910
DATE OF REGISTRATION	2nd October 2017
START OF FINANCIAL YEAR	1st August 2021
END OF FINANCIAL YEAR	31st July 2022
TRUSTEES AS AT 31ST JULY 2022	Mr A. Goode Mr A. Simpson Mr A. Morgan Mrs A. Adlam Mr M. Collyer Ms A. Gilmer Mr J. Rose Mr M. Searle (Appointed 1st June 2022) Mr J. Whiley (Resigned 31st July 2022)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 2nd October 2017
OBJECTS	<p>i) The objects of the church are for the benefit of the public. ii) To advance the Christian faith in accordance with the statement of beliefs in the schedule hereto attached in such ways and in such parts of Trowbridge, the United Kingdom or the World as the trustees from time to time may think fit. iii) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Trowbridge, the United Kingdom or the World as the trustees from time to time may think fit. iv) The trustees must use the income and may use the capital of the church in promoting the objects.</p>
CORRESPONDENCE ADDRESS	Emmanuel's Yard Church Yard Trowbridge Wiltshire BA14 8RZ
PRIMARY BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST JULY 2022

Structure, Governance & Management

Description of the Charity's Trusts

West Wilts Vineyard is a Christian Church that is part of Vineyard Churches UK, it is a Charitable Incorporated Organisation (CIO). The previous unincorporated trust has now been closed the entirety of funds and reserves transferred to the new CIO.

Governing Document

We are governed by Vineyard Churches UK's bye laws, and the WWV Constitution registered with the UK Charity Commission.

Trustee Selection Method

The initial trustees were originally selected by the Senior Pastor. Further recruitment, retention and releasing of Trustees is discussed by the Trustees collectively and decided upon collectively in accordance with WWV Constitution.

Additional Governance Issues

None at this stage.

Policies and Procedures for Inducting and Training Trustees

Inducting of trustees will be considered by Mark Searle and assisted by the other trustees where necessary. Training courses will be offered if considered relevant. However, the majority of training will be 'in house' and 'on the job'.

Organisational Structure

The Church is run and overseen by the two Senior Pastors, Mark Searle and Meghan Searle, alongside the Trustees who provide legal and financial input and support to the Pastors and administer the related areas in conjunction with them.

After 18 years as the Senior Pastors, Jason Whiley and Sam Whiley stepped down from that roles. Mark Searle and Meghan Searle were appointed as the new Senior Pastors in June 2022. This significant transition was handled with care and diligence by outgoing and incoming pastors and the trustees.

Relationship with Related Parties

The Senior Pastors are accountable in all they do to Vineyard Churches UKI and specifically to Owen Lynch and Claire Lynch (Senior Pastors of Severn Vineyard Church in Bristol) who oversee Vineyard Churches located in the West Country and Wales & Nigel and Jo Hemming (Senior Pastors of Winchester Vineyard) who oversee Vineyard Churches in the South of England. These people are known to the Trustees and members of West Wilts Vineyard Church and are available to the church should any situation requiring their input arise.

Objectives & Activities

The main objectives of the charity are to promote, teach and live out the Christian faith by establishing a contemporary and outward focussed church in the area that will in turn, create and nurture other churches elsewhere through the raising up of future church planters from within.

The charity's main activities are to host and equip a community of Christians who grow as followers of Jesus, learning to live generously in action, faith and finances towards all around them. We do this with the provision gathered corporate worship, running small groups and serving our community through the work of the Storehouse.

We communicate our faith and inform our community about our services through word of mouth, websites, and local advertising. Additionally, we collaborate with other churches and organisations in the area to achieve our goals.

Over the coming years, we aim to grow the church and it's work in the community by transforming the lives of individuals who will go on to serve their communities.

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST JULY 2022

Achievements & Performance

The Church continues to remain financially viable, in credit and has continued to receive additional monies via Gift Aid.

The pandemic significantly impacted the church's ability to pursue its objectives. Online meetings via Zoom and YouTube proved fruitful, but the long-term impact on attendance at gatherings is still being felt. The work of the storehouse in meeting people's needs continued in new and creative ways.

The founding Senior Pastors have handed on a solid legacy and a healthy church from which the church can continue to recover and rebuild.

Financial Review

Policy on Reserves

Reserves at this point remain within the main account. This is to enable any further spending deemed necessary with regards to the development of ministry areas or the creation of new initiatives.

Details of any Funds Materially in Deficit

There are no monies outstanding to anyone or any accounts in deficit.

Principle Sources of Funds

At present funds come via regular giving, Sunday collections and Gift Aid. With some additional income derived from community groups and others renting rooms in our building for their events.

How Expenditure Supports Key Activities of the Charity

The majority of spending has been on salary costs, rentals, conferences/training and compassion ministries. Salaries are paid to allow the Senior Pastors time within which to maintain and develop all the different areas of Church life, especially with regard to Sunday Services, Small Groups, Newcomers and Compassion Ministries such as the Storehouse (where food is given to those in need), Refresh project (the discrete provision of toiletries and sanitary products to teenagers in need of them via local schools), and the weekly community lunches for the disadvantaged and the cookery school for vulnerable young people. Rental is paid to facilitate our Sunday services and provide office space and an area for the storehouse foodbank. Training and conference costs are paid to enable Senior Pastors and others to be more effective in their leadership roles.

Investment Policy

All monies are kept within the CAF bank account recommended to us by Vineyard Churches UK. Outside of our main business account we have no further investment.

Transfer to Charitable Incorporated Organisation

As of 30 November 2021 the trustees agreed to transfer the entirety of funds and reserves to the West Wilts Vineyard CIO (1174910), and to close this unincorporated trust. The charity will in all other respects continue as described herein under a UK Charity Commission approved constitution.

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST JULY 2022

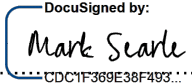
Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees Report and the Financial Statements in accordance with applicable Law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice GAAP). The Charities Act 2011 require the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those Financial Statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 13 March 2023

Signed on their behalf by Trustee 

Printed Name: Mark Searle

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2022**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
INCOMING RESOURCES						
Incoming Resources from Generated Funds						
Donations & Legacies	3a	88,667	3,914	36,429	129,010	-
Activities for Generating Funds	3b	15,446	-	-	15,446	-
Investment Income	3c	-	-	-	-	-
Other Incoming Resources	3d	4,904	-	-	4,904	-
TOTAL INCOMING RESOURCES		109,017	3,914	36,429	149,360	-
RESOURCES EXPENDED						
Costs of Generating Funds						
Charitable Activities	4a	112,383	4,349	31,020	147,752	-
Cost of Generating Funds	4b	4,724	-	-	4,724	-
Governance Costs	4c	1,300	-	-	1,300	-
TOTAL RESOURCES EXPENDED		118,407	4,349	31,020	153,776	-
NET INCOMING (OUTGOING) RESOURCES		(9,390)	(435)	5,409	(4,416)	-
Total Funds Brought Forward		-	-	-	-	-
Transfer of Funds	18	18,242	-	52,356	70,598	-
Transfer Between Funds	6	(435)	435	-	-	-
TOTAL FUNDS CARRIED FORWARD		8,417	-	57,765	66,182	-

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

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

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST JULY 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Jul-22 £	Total 31-Jul-21 £
Fixed Assets					
Tangible Assets	2	4,378	-	4,378	-
Investments	7	-	-	-	-
Total Fixed Assets		4,378	-	4,378	-
Current Assets					
Debtors & Prepayments	9	19,652	-	19,652	-
Cash at Bank and in Hand	8	(14,663)	57,765	43,102	-
Total Current Assets		4,989	57,765	62,754	-
Creditors: Amounts falling due within one year	10	950	-	950	-
NET CURRENT ASSETS		4,039	57,765	61,804	-
TOTAL ASSETS less current liabilities		8,417	57,765	66,182	-
Creditors: amounts falling due in more than one year	11	-	-	-	-
NET ASSETS		8,417	57,765	66,182	-
Funds of the Charity					
General Funds		8,417	-	8,417	-
Designated Funds	6	-	-	-	-
Restricted Funds	5	-	57,765	57,765	-
Total Funds		8,417	57,765	66,182	-

Approved by the Trustees on 13 March 2023

Signed on their behalf by Trustee

DocuSigned by:

Amanda Gilmer

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Printed Name: Amanda Gilmer

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2022**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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 resource 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 at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has 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.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST JULY 2022

1. ACCOUNTING POLICIES (continued)

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 the trustees 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 a grant which remain in 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 the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

Unrestricted Funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of the regular appeals for special offerings made at the Sunday fellowship meetings.

Designated Funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Taxation

The charity is exempt from tax on its charitable activities.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Fixtures & Fittings	25% - Reducing Balance Basis
General Equipment	25% - Reducing Balance Basis

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST JULY 2022

2. TANGIBLE FIXED ASSETS

		Fixtures & Fittings £	Equipment Costs £	TOTAL 2021/22 £
Cost	01-Aug-21	-	-	-
Additions		-	5,838	5,838
Cost at	31-Jul-22	-	5,838	5,838
Depreciation	01-Aug-21	-	-	-
Charge		-	1,460	1,460
Depreciation at	31-Jul-22	-	1,460	1,460
Net Book Value	31-Jul-22	-	4,378	4,378
Net Book Value	31-Jul-21	-	-	-

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st July 2022 : None

31st July 2021 : None

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST JULY 2022

3. INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
Note					
a) Donations & Legacies					
Gifts, Tithes & Offerings	74,602	3,914	36,429	114,945	-
Gift Aid Tax Recovered	14,065	-	-	14,065	-
	88,667	3,914	36,429	129,010	-
b) Activities for Generating Funds					
Building Hire	8,160	-	-	8,160	-
Café Income	7,286	-	-	7,286	-
	15,446	-	-	15,446	-
c) Investment Income					
Interest Received	-	-	-	-	-
	-	-	-	-	-
d) Other Incoming Resources					
Sundry Income	4,904	-	-	4,904	-
	4,904	-	-	4,904	-

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST JULY 2022

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Charitable Activities						
Activities & Events	5	2,353	-	1,985	4,339	-
Administrative Expenses		1,381	-	-	1,381	-
Bank Charges	5	855	-	489	1,344	-
Cleaning Costs		929	-	-	929	-
Community Lunch	5	-	-	1,346	1,346	-
Conference Costs	6	-	4,349	-	4,349	-
Cookery School Costs	5	-	-	271	271	-
Depreciation Expense		1,460	-	-	1,460	-
Equipment Costs	5	651	-	60	711	-
Gifts & Offerings		4,724	-	-	4,724	-
Hospitality Costs		1,773	-	-	1,773	-
Insurance Costs		1,982	-	-	1,982	-
License & Subscriptions		4,071	-	-	4,071	-
Music Costs		309	-	-	309	-
Pastoral Costs		1,685	-	-	1,685	-
Rent & Rates	5	13,600	-	8,160	21,760	-
Repairs & Maintenance		853	-	-	853	-
Staff Costs	13	64,107	-	10,117	74,224	-
Store House Costs	5	-	-	3,697	3,697	-
Sundry Expenses	5	145	-	770	915	-
Telephone Costs		597	-	-	597	-
Utility Costs		10,908	-	-	10,908	-
Youth Work	5	-	-	4,125	4,125	-
		112,383	4,349	31,020	147,752	-
b) Cost of Generating Funds						
Café Costs		4,724	-	-	4,724	-
		4,724	-	-	4,724	-
c) Governance Costs						
Independent Examiner's Fee	10	950	-	-	950	-
Legal & Professional Fees		350	-	-	350	-
		1,300	-	-	1,300	-

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST JULY 2022

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Aug-21	Income	Expenditure	Transfers	Balance 31-Jul-22
	£	£	£	£	£
Building Fund	-	-	-	(4,152)	(4,152)
Community Lunch Fund	-	2,584	1,346	-	1,238
Cookery School Fund	-	1,000	271	-	729
Events Fund	-	-	-	136	136
Re:refresh Fund	-	121	41	329	408
Refresh Frome Fund	-	1,211	606	5,130	5,735
Storehouse Fund	-	31,209	24,631	45,200	51,778
Youth Fund	-	305	4,125	5,713	1,893
	-	36,429	31,020	52,356	57,765

The Restricted Funds held are wholly represented by the CIO's cash reserves and are to be expended as specified above.

6. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Aug-21	Income	Expenditure	Transfers	Balance 31-Jul-22
	£	£	£	£	£
Effective Leadership Conference	-	3,914	4,349	435	-
	-	3,914	4,349	435	-

The Designated Funds held are wholly represented by the CIO's cash reserves and are to be expended as specified above.

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST JULY 2022

7. INVESTMENTS

The CIO held no investments during this or the previous financial year.

8. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Jul-22 £	Total 31-Jul-21 £
Cash at Bank & in Hand	(14,663)	57,765	43,102	-
	(14,663)	57,765	43,102	-

9. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Jul-22 £	Total 31-Jul-21 £
Sundry Debtors	547	-	547	-
Gift Aid Tax Recoverable	19,105	-	19,105	-
	19,652	-	19,652	-

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Jul-22 £	Total 31-Jul-21 £
Independent Examiner's Fee	950	-	950	-
	950	-	950	-

11. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial year.

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	Total 31-Jul-22 £	Total 31-Jul-21 £
Tangible Fixed Assets	4,378	-	4,378	-
Net Current Assets	4,039	57,765	61,804	-
Long Term Liabilities	-	-	-	-
TOTAL FUNDS	8,417	57,765	66,182	-

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST JULY 2022

13. STAFF COSTS AND NUMBERS

	TOTAL 2021/22 £	TOTAL 2020/21 £
Gross Wages and Salaries	61,033	-
Employer's National Insurance Costs	9,958	-
Pension Contributions	3,233	-
	74,224	-

Employees who were engaged in each of the following activities:

	TOTAL 2021/22	TOTAL 2020/21
Activities in furtherance of organisation's objects	10	Nil

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000. (2020/21:None)

14. PAYMENTS TO TRUSTEES AND RELATED PARTY TRANSACTIONS

During the financial year Trustee Mr J. Whiley received £34,330 in salary related payments in his capacity as Church Pastor of the West Wilts Vineyard in furthering the Charity's objects.

During the financial year Mrs S. Whiley (Spouse of Trustee Mr J. Whiley) received £21,682 in salary related payments in her capacity as Senior Church Pastor of the West Wilts Vineyard in furthering the Charity's objects.

During the financial year Mr T. Whiley (Relation to Trustee Mr J. Whiley) received £3,766 in salary related payments in his capacity as Café Manager for the West Wilts Vineyard in in furthering the Charity's objects.

During the financial year Trustee Mr M. Searle received £15,286 in salary related payments in his capacity as Senior Church Pastor of the West Wilts Vineyard in furthering the Charity's objects.

During the financial year Mrs M. Searle (Spouse of Trustee Mr M. Searle) received £3,709 in salary related payments in her capacity as Senior Church Pastor of the West Wilts Vineyard in furthering the Charity's objects.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

15. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST JULY 2022

17. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

18. TRANSFER OF FUNDS

The Trustees of West Wilts Vineyard (Registered Charity No. 1118460) sought guidance and advice and agreed to register the new Charitable Incorporated Organisation, West Wilts Vineyard CIO (Registered Charity Number 1174910). All Assets and liabilities will be transferred to West Wilts Vineyard CIO (Registered CIO Number 1174910) upon cessation of operation of West Wilts Vineyard (Registered Charity No. 1118460). The following assets and liabilities represent the CIO's operations prior to registering the Charitable Incorporated Organisation with the Charity Commission and the assets and liabilities transferred during the final financial period ended 1st December 2021 are as follows:

	Unrestricted Funds £	Restricted Funds £	Total 01-Dec-21 £
Fixed Assets			
Tangible Assets	-	-	-
Current Assets			
Debtors & Prepayments	5,527	-	5,527
Cash at Bank and in Hand	16,805	52,356	69,161
Total Current Assets	22,332	52,356	74,688
Creditors: Amounts falling due within one year	4,090	-	4,090
NET CURRENT ASSETS	18,242	52,356	70,598
TOTAL ASSETS less current liabilities	18,242	52,356	70,598
NET ASSETS	18,242	52,356	70,598
Funds of the Charity			
General Funds	18,242	-	18,242
Restricted Funds	-	52,356	52,356
Total Funds Transferred	18,242	52,356	70,598

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of West Wilts Vineyard on the accounts for year ended 31st July 2022 set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



Date: 24th March 2023

WaterWays Vineyard

England & Wales - Charity number 1174910

Accounts

**DORMANT REPORTS & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2021**

**WEST WILTS
VINEYARD**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1174910

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

CONTENTS

Page 3 to 4	Trustees' Report
Page 5	Statement of Financial Activities
Page 6	Balance Sheet
Pages 7 to 12	Notes to the Financial Statements

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST JULY 2021**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1174910
DATE OF REGISTRATION	2nd October 2017
START OF FINANCIAL YEAR	1st August 2020
END OF FINANCIAL YEAR	31st July 2021
TRUSTEES AS AT 31ST JULY 2021	Mr J. Whiley Mr A. Goode Mr A. Simpson Mr A. Morgan Mrs A. Adlam Mr M. Collyer Ms A. Gilmer (Appointed 1st December 2020) Mr J. Rose (Appointed 1st December 2020)

LEGAL STATUS Charitable Incorporated Organisation

GOVERNING INSTRUMENT CIO - Foundation Registered 2nd October 2017

OBJECTS

i) The objects of the church are for the benefit of the public. ii) To advance the Christian faith in accordance with the statement of beliefs in the schedule hereto attached in such ways and in such parts of Trowbridge, the United Kingdom or the World as the trustees from time to time may think fit. iii) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Trowbridge, the United Kingdom or the World as the trustees from time to time may think fit. iv) The trustees must use the income and may use the capital of the church in promoting the objects.

CORRESPONDENCE ADDRESS Emmanuels Yard
Church Yard
Trowbridge
Wiltshire
BA14 8RZ

PRIMARY BANKERS CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

INDEPENDENT EXAMINERS Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST JULY 2021

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees Report and the Financial Statements in accordance with applicable Law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice GAAP). The Charities Act 2011 require the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those Financial Statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 16th May 2022

Signed on their behalf by Trustee 

Printed Name: ALAN SMOSON

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

**DORMANT STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations & Legacies	4a	-	-	-	-
Activities for Generating Funds	4b	-	-	-	-
Investment Income	4c	-	-	-	-
Charitable Activities	4d	-	-	-	-
TOTAL INCOMING RESOURCES		-	-	-	-
RESOURCES EXPENDED					
Costs of Generating Funds					
Charitable Activities	5a	-	-	-	-
Governance Costs	5b	-	-	-	-
TOTAL RESOURCES EXPENDED		-	-	-	-
NET INCOMING (OUTGOING) RESOURCES		-	-	-	-
Total Funds Brought Forward		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		-	-	-	-

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 7 to 12 form part of these financial statements.

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST JULY 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Jul-21 £	Total 31-Jul-20 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	3	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	-	-	-	-
Total Current Assets		-	-	-	-
Creditors: amounts falling due within one year	9	-	-	-	-
NET CURRENT ASSETS		-	-	-	-
TOTAL ASSETS less current liabilities		-	-	-	-
Creditors: amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		-	-	-	-
Funds of the Charity					
General Funds		-	-	-	-
Restricted Funds	6	-	-	-	-
Total Funds		-	-	-	-

Approved by the Trustees on 16th May 2022

Signed on their behalf by Trustee AS

Printed Name: ALAN SIMPSON

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

**NOTES TO THE DORMANT FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2021**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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 resource 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 at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has 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.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

WEST WILTS VINEYARD

(Charitable Incorporated Organisation)

NOTES TO THE DORMANT FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST JULY 2021

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees 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

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 a grant which remain in 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 the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

Unrestricted Funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of the regular appeals for special offerings made at the Sunday fellowship meetings.

Designated Funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Taxation

The charity is exempt from tax on its charitable activities.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

2. TANGIBLE FIXED ASSETS

The CIO held no tangible fixed assets during this or the previous financial year.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st July 2021 : None

31st July 2020 : None

3. INVESTMENTS

The CIO held no investments during this or the previous financial year.

WEST WILTS VINEYARD

(Charitable Incorporated Organisation)

NOTES TO THE DORMANT FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST JULY 2021

4. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Donations & Legacies				
Gifts, Tithes & Offerings	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>
b) Activities for Generating Funds				
Fundraising Activities	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>
c) Investment Income				
Interest Received	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>
d) Charitable Activities				
Activities & Events	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

NOTES TO THE DORMANT FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST JULY 2021

5. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Charitable Activities				
Administrative Expenses	-	-	-	-
Children & Youth Expenses	-	-	-	-
Church Hospitality	-	-	-	-
Compassion Costs	-	-	-	-
Conference Costs	-	-	-	-
Equipment Costs	-	-	-	-
Gifts & Offerings	-	-	-	-
Insurance Costs	-	-	-	-
Pastoral Costs	-	-	-	-
Premises Costs	-	-	-	-
Rent & Rates	-	-	-	-
Staff Costs	-	-	-	-
Sundry Expenses	-	-	-	-
Telephone Costs	-	-	-	-
Travel & Subsistence	-	-	-	-
	-	-	-	-
	-	-	-	-
b) Governance Costs				
Independent Examiner's Fee	-	-	-	-
Legal & Professional Fees	-	-	-	-
	-	-	-	-
	-	-	-	-

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

NOTES TO THE DORMANT FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST JULY 2021

6. RESTRICTED FUNDS

The CIO held no restricted funds during this or the previous financial year.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Jul-21 £	Total 31-Jul-20 £
Cash at Bank & in Hand	-	-	-	-
	-	-	-	-
	-	-	-	-

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Jul-21 £	Total 31-Jul-20 £
Sundry Debtors	-	-	-	-
	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Jul-21 £	Total 31-Jul-20 £
Sundry Creditors	-	-	-	-
	-	-	-	-
	-	-	-	-

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial year.

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial year.

12. PAYMENTS TO TRUSTEES AND RELATED PARTY TRANSACTIONS

No payments were made to Trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a Trustee or any person connected with them.

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

NOTES TO THE DORMANT FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST JULY 2021

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

WaterWays Vineyard

England & Wales - Charity number 1174910

Accounts

**DORMANT REPORTS & FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST JULY 2020**

**WEST WILTS
VINEYARD**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1174910

Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

CONTENTS

Page 3 to 4	Trustees' Report
Page 5	Statement of Financial Activities
Page 6	Balance Sheet
Pages 7 to 12	Notes to the Financial Statements

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE PERIOD ENDED 31ST JULY 2020

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1174910
DATE OF REGISTRATION	2nd October 2017
START OF FINANCIAL YEAR	1st August 2019
END OF FINANCIAL YEAR	31st July 2020
TRUSTEES AS AT 31ST JULY 2020	Mr J. Whiley Mr A. Goode Mr A. Simpson Mr A. Morgan Mrs A. Adlam Mr M. Collyer
LEGAL STATUS	Charitable Incorporated Organisation

GOVERNING INSTRUMENT CIO - Foundation Registered 2nd October 2017

OBJECTS

i) The objects of the church are for the benefit of the public. ii) To advance the Christian faith in accordance with the statement of beliefs in the schedule hereto attached in such ways and in such parts of Trowbridge, the United Kingdom or the World as the trustees from time to time may think fit. iii) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Trowbridge, the United Kingdom or the World as the trustees from time to time may think fit. iv) The trustees must use the income and may use the capital of the church in promoting the objects.

CORRESPONDENCE ADDRESS 9 Hawkeridge Road
Yarnbrook
Trowbridge
BA14 6AD

PRIMARY BANKERS CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

INDEPENDENT EXAMINERS Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31ST JULY 2020

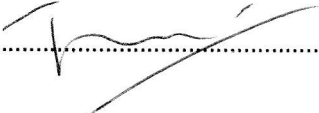
Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees Report and the Financial Statements in accordance with applicable Law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice GAAP). The Charities Act 2011 require the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those Financial Statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 17.3.2021

Signed on their behalf by Trustee 

Printed Name: JASON CRAIG WHITLEY

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

**DORMANT STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31ST JULY 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £	TOTAL 2018/19 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations & Legacies	4a	-	-	-	-
Activities for Generating Funds	4b	-	-	-	-
Investment Income	4c	-	-	-	-
Charitable Activities	4d	-	-	-	-
TOTAL INCOMING RESOURCES		-	-	-	-
RESOURCES EXPENDED					
Costs of Generating Funds					
Charitable Activities	5a	-	-	-	-
Governance Costs	5b	-	-	-	-
TOTAL RESOURCES EXPENDED		-	-	-	-
NET INCOMING (OUTGOING) RESOURCES		-	-	-	-
Total Funds Brought Forward		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		-	-	-	-

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

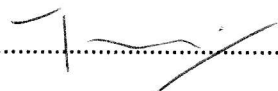
The notes on pages 7 to 12 form part of these financial statements.

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST JULY 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Jul-20 £	Total 31-Jul-19 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	3	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	-	-	-	-
Total Current Assets		-	-	-	-
Creditors: amounts falling due within one year	9	-	-	-	-
NET CURRENT ASSETS		-	-	-	-
TOTAL ASSETS less current liabilities		-	-	-	-
Creditors: amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		-	-	-	-
Funds of the Charity					
General Funds		-	-	-	-
Restricted Funds	6	-	-	-	-
Total Funds		-	-	-	-

Approved by the Trustees on 17-3-2021

Signed on their behalf by Trustee 

Printed Name: JASON CRAIG WHITLEY

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

**NOTES TO THE DORMANT FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST JULY 2020**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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 resource 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

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has 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.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

NOTES TO THE DORMANT FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31ST JULY 2020

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees 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

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 a grant which remain in 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 the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

Unrestricted Funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of the regular appeals for special offerings made at the Sunday fellowship meetings.

Designated Funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Taxation

The charity is exempt from tax on its charitable activities.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

2. TANGIBLE FIXED ASSETS

The CIO held no tangible fixed assets during this or the previous financial year.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st July 2020 : None

31st July 2019 : None

3. INVESTMENTS

The CIO held no investments during this financial period.

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

NOTES TO THE DORMANT FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31ST JULY 2020

4. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £	TOTAL 2018/19 £
a) Donations & Legacies				
Gifts, Tithes & Offerings	-	-	-	-
Gift Aid Tax Recovered	-	-	-	-
	-	-	-	-
b) Activities for Generating Funds				
Fundraising Activities	-	-	-	-
	-	-	-	-
c) Investment Income				
Interest Received	-	-	-	-
	-	-	-	-
d) Charitable Activities				
Activities & Events	-	-	-	-
	-	-	-	-

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

NOTES TO THE DORMANT FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31ST JULY 2020

5. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £	TOTAL 2018/19 £
a) Charitable Activities				
Administrative Expenses	-	-	-	-
Children & Youth Expenses	-	-	-	-
Church Hospitality	-	-	-	-
Compassion Costs	-	-	-	-
Conference Costs	-	-	-	-
Equipment Costs	-	-	-	-
Gifts & Offerings	-	-	-	-
Insurance Costs	-	-	-	-
Pastoral Costs	-	-	-	-
Premises Costs	-	-	-	-
Rent & Rates	-	-	-	-
Staff Costs	-	-	-	-
Sundry Expenses	-	-	-	-
Telephone Costs	-	-	-	-
Travel & Subsistence	-	-	-	-
	-	-	-	-
	-	-	-	-
b) Governance Costs				
Independent Examiner's Fee	-	-	-	-
Legal & Professional Fees	-	-	-	-
	-	-	-	-
	-	-	-	-

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

NOTES TO THE DORMANT FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31ST JULY 2020

6. RESTRICTED FUNDS

The CIO held no restricted funds during this or the previous financial year.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Jul-20 £	Total 31-Jul-19 £
Cash at Bank & in Hand	-	-	-	-
	-	-	-	-

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Jul-20 £	Total 31-Jul-19 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Jul-20 £	Total 31-Jul-19 £
Sundry Creditors	-	-	-	-
	-	-	-	-

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial year.

12. PAYMENTS TO TRUSTEES AND RELATED PARTY TRANSACTIONS

No payments were made to Trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a Trustee or any person connected with them.

WEST WILTS VINEYARD
(Charitable Incorporated Organisation)

NOTES TO THE DORMANT FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31ST JULY 2020

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake