

**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)

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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
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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

DocuSigned by:
Mark Searle
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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
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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
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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

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

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Donations & Legacies						
Gifts, Tithes & Offerings	5 & 6	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
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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
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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
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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
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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	-
	<u>74,224</u>	<u>-</u>

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
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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
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Date: 24th March 2023