
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)

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WEST WILTS VINEYARD
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**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
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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

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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.

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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
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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

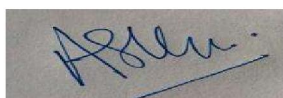
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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
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**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		97,415	165,504	262,919
Expenditure on:				
Raising funds	5	-	481	481
Charitable activities	7	80,643	146,601	227,244
Total expenditure		80,643	147,082	227,725
Net income/(expenditure)		16,772	18,422	35,194
Transfers between funds	15	4,283	(4,283)	-
Net movement in funds		21,055	14,139	35,194
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		78,821	22,556	101,377

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
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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		<u>89,423</u>	<u>61,805</u>
Total assets less current liabilities		<u>101,377</u>	<u>66,183</u>
Net assets excluding pension asset		<u>101,377</u>	<u>66,183</u>
Total net assets		<u><u>101,377</u></u>	<u><u>66,183</u></u>
Charity funds			
Restricted funds	15	78,821	57,766
Unrestricted funds	15	22,556	8,417
Total funds		<u><u>101,377</u></u>	<u><u>66,183</u></u>

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
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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
Cash flows from investing activities		
Net cash provided by investing activities	-	-
Cash flows from financing activities		
Net cash provided by financing activities	-	-
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	-
Cash and cash equivalents at the end of the year	85,857	43,101

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

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

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted 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

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

WEST WILTS VINEYARD
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**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

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

10. Staff costs

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

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

	2023	2022
	No.	No.
Paid employees	8	8
Paid trustees - senior pastors	1	2
	9	10

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
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**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
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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>66,183</u>	<u>262,919</u>	<u>(227,725)</u>	<u>-</u>	<u>101,377</u>

Statement of funds - prior year

	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2022 £
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

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**NOTES TO THE FINANCIAL STATEMENTS
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15. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers in/out</i> £	<i>Balance at 31 July 2022</i> £
	<u>100,707</u>	<u>(91,855)</u>	<u>(435)</u>	<u>8,417</u>
Total Unrestricted funds	<u>104,621</u>	<u>(96,204)</u>	<u>-</u>	<u>8,417</u>
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
	<u>36,430</u>	<u>(31,020)</u>	<u>52,356</u>	<u>57,766</u>
Total of funds	<u>141,051</u>	<u>(127,224)</u>	<u>52,356</u>	<u>66,183</u>

16. Summary of funds

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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 £	Unrestricted 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>

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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>