

Charity Number: 1174910

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

West Wilts Vineyard

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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

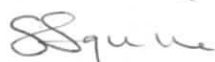
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual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

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 cash used in investment activities | | | |
| | | <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 Emmanuel's 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 | 103,625 | 85,857 |
| 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 |
| | 8,680 | 3,259 |
| 14. TAXATION AND SOCIAL SECURITY | 2024 | 2023 |
| | £ | £ |
| Debtors: | | |
| PAYE / NI | 10 | - |
| 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 | 106,956 | 101,377 |
| 16. FUNDS | | |
| 16.1 RECONCILIATION OF MOVEMENT IN FUNDS | Unrestricted Funds | Restricted Funds |
| | £ | £ |
| At 1 August 2022 | 8,417 | 57,766 |
| Movement during the financial year | 14,139 | 21,055 |
| At 31 July 2023 | 22,556 | 78,821 |
| Movement during the financial year | 12,515 | (6,936) |
| At 31 July 2024 | 35,071 | 71,885 |
| | | 106,956 |

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.