

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2019**

**WEST WILTS
VINEYARD**

CHARITY REGISTRATION No: 1118460

Appletree Accounting Ltd
8 Stopham Road
Pulborough
West Sussex
RH20 1DP

WEST WILTS VINEYARD

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WEST WILTS VINEYARD

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1118460
START OF FINANCIAL YEAR	1st August 2018
END OF FINANCIAL YEAR	31st July 2019
TRUSTEES AS AT 31ST JULY 2019	Mr J. Whiley Mr A. Goode Mr A. Simpson Mr A. Morgan Mrs A. Adlam

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

LEGAL STATUS Unincorporated Charity

GOVERNING INSTRUMENT Trust Deed dated 3rd December 2006

OBJECTS

3.2. The objects of the church are for the benefit of the public: 3.2.1 to advance the Christian faith in accordance with the statement of beliefs in the schedule hereto attached in such ways and in such parts of Trowbridge, the United Kingdom or the World as the trustees from time to time may think fit; 3.2.2 to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Trowbridge, the United Kingdom or the World as the trustees from time to time may think fit. 3.3 the trustees must use the income and may use the capital of the church in promoting the objects.

REGISTERED ADDRESS 93 Frome Road
Trowbridge
BA14 0DR

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

INDEPENDENT EXAMINER Mr C.B Maizi FMAAT FCIE
Appletree Accounting Ltd
8 Stopham Road
Pulborough
West Sussex
RH20 1DP

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of West Wilts Vineyard on the accounts for the year ended 31st July 2019 set out on pages 7 to 16.

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,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to 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

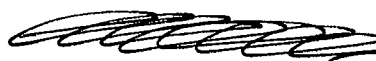
In connection with my examination, no matter has come to my attention

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.

Mr C.B Maizi FMAAT FCIE
Appletree Accounting Ltd
8 Stopham Road
Pulborough
West Sussex
RH20 1DP



Date: 19th May 2020

WEST WILTS VINEYARD
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST JULY 2019

Structure, Governance and 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 trust.

Governing Document : We are governed by Vineyard Churches UK's bye laws.

Trustee selection method : The initial trustees were selected by the Senior Pastor (chair of trustees). Further recruitment, retention and releasing of Trustees is discussed and decided upon collectively - although the chair retains the right to a casting vote if necessary.

Additional Governance Issues : None at this stage.

Policies and procedures for inducting and training trustees : Inducting of trustees will be considered and conducted by the Senior Pastors and trustees jointly. Training courses will be offered if considered relevant. However, the majority of training will be given internally.

Organisational structure : The Church is run and overseen by the Senior Pastors, Jason and Samantha Whiley, alongside the Trustees who provide legal and financial input and support to the Pastors and administer the related areas in conjunction with them.

Relationship with related parties : The Senior Pastors are accountable to Vineyard Churches UK and to Owen and Claire Lynch (Senior Pastors of Severn Vineyard Church) who oversee Vineyard Churches located in the West Country and Wales. They are known to the Trustees and members of the Church and are available should any situation requiring their input arise.

Objectives and Activities

The main objectives of the charity are to promote, teach and live out the Christian faith by establishing a contemporary and outward focussed local church that in turn creates and nurtures other churches, all with a focus to provide practical help to the poor and needy.

The main activities of the charity are to put on Sunday services for corporate worship, run small groups for Bible study and worship, provide practical support to the poor and needy through the donation of time, energy, money and food, respond to the felt needs of those in difficulty locally, provide opportunities for teaching and learning about the Christian faith, to inform people of these services via local advertising and our website and to work in conjunction with other Christian Churches and agencies in the local area.

Achievements and Performance

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

Financial Review

Policy on reserves : Reserves at this point remain within the main account. This is to enable further necessary spending with regards to the development of ministry areas or 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 all funds come via regular giving, tithes, Sunday collections and Gift Aid.

WEST WILTS VINEYARD
TRUSTEES REPORT (Continued)
FOR THE YEAR ENDED 31ST JULY 2019

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 and others 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 Foodbank, Refresh project (the discrete provision of toiletries and sanitary products to needy children in local schools), and the local soup run. Rental is paid to secure our current building and facilitate our Sunday services and provide office space and an area for 'storehouse'. 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 currently kept within our CAF bank account recommended to us by Vineyard Churches UK. Outside of this account we have no further investment.

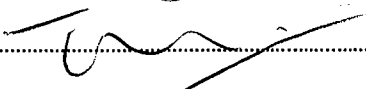
Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. 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 Trustees on, 5th May 2020

Signed on their behalf by Trustee, 

Print Name: Jason Cahiley

WEST WILTS VINEYARD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2019

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2018/19 £	TOTAL 2017/18 £
INCOMING RESOURCES						
Incoming Resources from Generated Funds						
Donations & Legacies	3a	140,116	-	18,614	158,730	201,089
Charitable Activities	3b	9,598	-	-	9,598	725
Activities for Generating Funds	3c	74	-	-	74	190
Investment Income	3d	-	-	-	-	157
Other Incoming Resources	3e	3,284	-	-	3,284	4,871
TOTAL INCOMING RESOURCES		153,071	-	18,614	171,685	207,032
RESOURCES EXPENDED						
Cost of Generating Funds						
Costs of Charitable Activities	4a	151,397	-	11,441	162,838	196,872
Governance Costs	4b	2,432	-	-	2,432	2,925
TOTAL RESOURCES EXPENDED		153,828	-	11,441	165,269	199,797
NET INCOMING/(OUTGOING)		(757)	-	7,173	6,416	7,235
Total Funds Brought Forward		25,232	-	7,217	32,449	25,213
Transfers Between Funds		-	-	-	-	-
TOTAL FUNDS CARRIED FORWARD		24,475	-	14,390	38,865	32,448

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 16 form part of these financial statements.

WEST WILTS VINEYARD

**BALANCE SHEET
AS AT 31ST JULY 2019**

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Jul-19 £	Total 31-Jul-18 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	7	-	-	-	-
<hr/>					
Current Assets					
Debtors & Prepayments	9	22,716	-	22,716	-
Cash at Bank and in Hand	8	4,408	14,390	18,798	32,449
Total Current Assets		27,124	14,390	41,514	32,449
Creditors: Amounts due within one year	10	2,649	-	2,649	-
NET CURRENT ASSETS		24,475	14,390	38,865	32,449
TOTAL ASSETS less current liabilities		24,475	14,390	38,865	32,449
Long Term Liabilities	11	-	-	-	-
NET ASSETS		24,475	14,390	38,865	32,449
<hr/>					
Funds of the Charity					
General Funds		24,475	-	24,475	25,232
Designated Funds	5	-	-	-	-
Restricted Funds	6	-	14,390	14,390	7,217
		24,475	14,390	38,865	32,449

Approved by the Trustees on, 5th May 2020

Signed on their behalf by Trustee, 

Print Name: Jason Cartley

WEST WILTS VINEYARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2019

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 but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

WEST WILTS VINEYARD
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST JULY 2019

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, staff costs by the time spent and other costs by their usage.

Fixed Assets

Tangible fixed assets for use by the charity, these 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.

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.

Change of Accounting Policies and Rules and Methods of Valuation.

There has been a change to the accounting policies (valuation rules and methods of accounting) since last year. The Reports & Financial Statements for the year ended 31st July 2018 were prepared using a Receipts & Payments Basis of accounting where only actual cash received and expended were included within the accounts. The Reports & Financial Statements have been prepared using an Accruals Basis of accounting where actual and anticipated income and expenditure have been included within the accounts for the year ended 31st July 2019.

Depreciation Expense

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

General Equipment	25%
Fixtures & Fittings	25%

2. TANGIBLE FIXED ASSETS

The Charity held no fixed assets investments during this or the previous financial year.

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

31st July 2019: None
31st July 2018: None

WEST WILTS VINEYARD

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST JULY 2019

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2018/19 £	TOTAL 2017/18 £
a) Donations & Legacies					
Gifts, Tithes & Donations	116,360	-	18,614	134,974	162,000
Gift Aid Tax Recovered	23,756	-	-	23,756	39,089
	140,116	-	18,614	158,730	201,089
b) Charitable Activities					
Activities & Events	9,598	-	-	9,598	725
	9,598	-	-	9,598	725
c) Activities for Generating Funds					
Merchandise Sales	74	-	-	74	190
	74	-	-	74	190
d) Investment Income					
Interest Received	-	-	-	-	157
	-	-	-	-	157
e) Other Incoming Resources					
Sundry Income	3,284	-	-	3,284	4,871
	3,284	-	-	3,284	4,871

WEST WILTS VINEYARD

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST JULY 2019

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2018/19 £	TOTAL 2017/18 £
a) Costs of Charitable Activities					
Activities & Events	11,448	-	-	11,448	4,489
Administrative Expenses	3,186	-	-	3,186	8,971
Children & Youth Expenses	1,882	-	-	1,882	2,601
Cleaning Costs	1,802	-	-	1,802	1,155
Compassion Costs	477	-	534	1,011	311
Conference Costs	2,361	-	-	2,361	2,561
Equipment Costs	1,182	-	-	1,182	26,375
Gifts & Offerings	10,329	-	1,926	12,256	6,374
Hospitality Costs	6,688	-	-	6,688	6,299
IT Costs	2,813	-	306	3,119	2,522
License & Subscriptions	2,623	-	-	2,623	737
Material Costs	148	-	-	148	14,976
Pastoral Costs	322	-	-	322	124
Rent & Rates	17,396	-	4,570	21,966	16,010
Repairs & Maintenance	3,755	-	-	3,755	27,695
Staff Costs	73,882	-	2,600	76,482	67,505
Sundry Expenses	6	-	1,505	1,511	1,433
Telephone Costs	1,950	-	-	1,950	2,522
Travel & Subsistence	2,576	-	-	2,576	644
Utility Costs	6,571	-	-	6,571	3,568
	151,397	-	11,441	162,838	196,872
b) Governance Costs					
Independent Examiner's Fee	750	-	-	750	945
Insurance Costs	1,682	-	-	1,682	1,980
	2,432	-	-	2,432	2,925

WEST WILTS VINEYARD

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST JULY 2019

5. DESIGNATED FUNDS

The Charity held no designated funds during this or the previous financial year.

6. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Aug-18	Income	Expenditure	Transfers	Balance 31-Jul-19
	£	£	£	£	£
Building Fund	-	4,169	-	-	4,169
E.P Fund	-	-	-	-	-
Events Fund	136	-	-	-	136
Re: fresh Fund	1,519	867	1,171	-	1,215
Refresh Frome Fund	2,689	2,639	1,665	-	3,663
Seedbed Fund	-	-	-	-	-
Storehouse Fund	2,873	10,939	8,605	-	5,207
	7,217	18,614	11,441	-	14,390

PREVIOUS FINANCIAL YEAR

	Balance 01-Aug-17	Income	Expenditure	Transfers	Balance 31-Jul-18
	£	£	£	£	£
Building Fund	1,128	60,749	61,595	(282)	-
E.P Fund	2,600	1,124	3,724	-	-
Events Fund	-	725	589	-	136
Re: fresh Fund	(232)	1,959	209	1	1,519
Refresh Frome Fund	2,920	300	531	-	2,689
Seedbed Fund	(281)	-	-	281	-
Storehouse Fund	6,369	4,125	7,621	-	2,873
	12,504	68,982	74,269	-	7,217

The Restricted funds are represented by the Charity's cash reserves and are to be expended as specified above.

WEST WILTS VINEYARD

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST JULY 2019

7. INVESTMENTS

The Charity held no Investments funds during this or the previous financial year.

8. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Jul-19 £	Total 31-Jul-18 £
Cash at Bank & in Hand	4,408	14,390	18,798	32,449
	4,408	14,390	18,798	32,449

9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Jul-19 £	Total 31-Jul-18 £
Gift Aid Tax Recoverable	22,716	-	22,716	-
	22,716	-	22,716	-

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Jul-19 £	Total 31-Jul-18 £
Deferred Income	1,899	-	1,899	-
Independent Examiner's Fee	750	-	750	-
	2,649	-	2,649	-

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

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

WEST WILTS VINEYARD

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST JULY 2019

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-19 £	Total 31-Aug-18 £
Fixed Assets	-	-	-	-
Net Current Assets	24,475	14,390	38,865	32,449
Long Term Liabilities	-	-	-	-
	24,475	14,390	38,865	32,449

13. STAFF COSTS AND NUMBERS

	TOTAL 2018/19 £	TOTAL 2017/18 £
Gross Wages & Salaries	67,772	62,123
Employer's National Insurance Costs	5,811	3,861
Pension Contributions	2,899	1,521
	76,482	67,505

Average number of employees who were engaged in each of the following activities:

	TOTAL 2018/19	TOTAL 2017/18
Charitable Activities	3	3
	3	3

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000. (2017/18:None).

14. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTY TRANSACTIONS

During the financial year Trustee Mr J. Whiley received £26,613 (2017/18:£26,930) in net 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 £18,228 (2017/18:£17,976) in net 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.

WEST WILTS VINEYARD

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST JULY 2019

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 charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity 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.

17. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity 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 charity should undertake.

18. POST BALANCE SHEET EVENT

During the previous financial period the Trustees of West Wilts Vineyard (Registered Charity No. 1174910) sought guidance and advice and have agreed to register the new Charitable Incorporated Organisation, West Wilts Vineyard CIO (Registered CIO 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. 1174910).