

**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINAL PERIOD ENDED 1ST DECEMBER 2021**

**WEST WILTS  
VINEYARD**

**CHARITY REGISTRATION No: 1118460**

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

# **WEST WILTS VINEYARD**

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# WEST WILTS VINEYARD

## LEGAL AND ADMINISTRATIVE INFORMATION

**CHARITY NUMBER** 1118460

**DATE OF REGISTRATION** 3rd December 2006

**START OF FINANCIAL PERIOD** 1st August 2020

**END OF FINANCIAL PERIOD** 1st December 2021

**TRUSTEES AT 1ST DECEMBER 2021** Mr J. Whiley  
Mr A. Goode  
Mr A. Simpson  
Mr A. Morgan

The existing trustees appoint any new trustees following the provisions laid out in the organisation'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.

**CORRESPONDENCE ADDRESS** 93 Frome Road  
Trowbridge  
BA14 0DR

**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

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of West Wilts Vineyard on the accounts for the final period ended 1st December 2021 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,
- 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

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

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

have not been met; or

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

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

  
Date: 24th May 2022

# WEST WILTS VINEYARD

## TRUSTEES' REPORT FOR THE FINAL PERIOD ENDED 1ST DECEMBER 2021

### **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, 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 Jason Whiley 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, Jason Whiley 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 in all they do to Vineyard Churches UK 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 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 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 main activities of the charity are to provide 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 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, tithes, 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.

**WEST WILTS VINEYARD**

**TRUSTEES' REPORT (continued)  
FOR THE FINAL PERIOD ENDED 1ST DECEMBER 2021**

**Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice GAAP).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. 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 ..... 16<sup>th</sup> May 2022 .....

Signed on their behalf by Trustee ..... AS .....

Printed Name: ALAN SIMONSON

## WEST WILTS VINEYARD

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINAL PERIOD ENDED 1ST DECEMBER 2021

	Notes	Unrestricted Fund £	Designated Fund £	Restricted Fund £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations & Legacies	3a	162,919	-	91,616	254,535	173,824
Charitable Activities	3b	73	-	-	73	10,128
Activities for Generating Funds	3c	23,601	-	-	23,601	10,682
Investment Income	3d	-	-	-	-	-
Other Income	3e	1,558	-	-	1,558	949
<b>TOTAL INCOME</b>		<b>188,151</b>	<b>-</b>	<b>91,616</b>	<b>279,767</b>	<b>195,583</b>
<b>EXPENDITURE ON:</b>						
Charitable Activities	4a	189,555	-	68,395	257,949	175,688
Cost of Generating Funds	4b	6,218	-	-	6,218	-
Governance Costs	4c	3,280	-	-	3,280	2,426
<b>TOTAL EXPENDITURE</b>		<b>199,053</b>	<b>-</b>	<b>68,395</b>	<b>267,447</b>	<b>178,114</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(10,902)</b>	<b>-</b>	<b>23,221</b>	<b>12,319</b>	<b>17,469</b>
Total Funds Brought Forward		27,199	-	29,135	56,334	38,865
Transfer of Funds	17	(16,297)	-	(52,356)	(68,653)	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,334</b>

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

The notes on pages 9 to 16 form part of these financial statements.

WEST WILTS VINEYARD

BALANCE SHEET  
AS AT 1ST DECEMBER 2021

	Notes	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 01-Dec-21 £	Total 31-Jul-20 £
<b>Fixed Assets</b>						
Tangible Assets	2	-	-	-	-	-
<b>Current Assets</b>						
Cash at Bank and in Hand	7	-	-	-	-	51,390
Debtors & Prepayments	8	-	-	-	-	8,814
<b>Total Current Assets</b>		-	-	-	-	<b>58,204</b>
<b>Creditors: amounts falling due within one year</b>	9	-	-	-	-	1,870
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		-	-	-	-	56,334
<b>TOTAL ASSETS less current liabilities</b>		-	-	-	-	<b>56,334</b>
<b>Creditors: Long Term Liabilities</b>	10	-	-	-	-	-
<b>NET ASSETS/(LIABILITIES)</b>		-	-	-	-	<b>56,334</b>
<b>Funds of the Charity</b>						
General Funds		-	-	-	-	27,199
Designated Funds	5	-	-	-	-	-
Restricted Funds	6	-	-	-	-	29,135
<b>Total Funds</b>		-	-	-	-	<b>56,334</b>

Approved by the Trustees on 16<sup>th</sup> May 2022

Signed on their behalf by Trustee AS

Printed Name: ALAN SIMMONS



# WEST WILTS VINEYARD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINAL PERIOD ENDED 1ST DECEMBER 2021

### 1. ACCOUNTING POLICIES

#### **Basis of Preparation & Assessment of Going Concern**

##### **Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

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

##### **Assessment of Going Concern**

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

##### **Incoming Resources**

##### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

##### **Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

##### **Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

##### **Tax Reclaims on Donations and Gifts**

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

##### **Contractual Income and Performance Related Grants**

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

##### **Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

##### **Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### **Volunteer Help**

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

##### **Investment Income**

This is included in the accounts when receivable.

##### **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 FINAL PERIOD ENDED 1ST DECEMBER 2021

### 1. ACCOUNTING POLICIES (continued)

#### Expenditure and Liabilities

##### Liability Recognition

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

Unrestricted funds can be used for the general objectives of the charity. The movements of the unrestricted funds are given in the Statement of Financial Activities.

##### Restricted Funds

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of a special appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Designated Funds

Designated Funds are funds set aside by the trustees from the unrestricted general funds which have been ring fenced for particular purposes or projects.

##### 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

### 2. TANGIBLE FIXED ASSETS

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

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

1st December 2021 : None  
31st July 2020 : None

## WEST WILTS VINEYARD

### NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE FINAL PERIOD ENDED 1ST DECEMBER 2021

#### 3. INCOME AND ENDOWMENTS

Notes	Unrestricted Fund £	Designated Fund £	Restricted Fund £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>a) Donations &amp; Legacies</b>					
Gifts, Tithes & Donations	131,384	-	91,616	223,000	149,705
Gift Aid Tax Recovered	31,535	-	-	31,535	24,119
	<b>162,919</b>	<b>-</b>	<b>91,616</b>	<b>254,535</b>	<b>173,824</b>
<b>b) Charitable Activities</b>					
Activities & Events	73	-	-	73	10,128
	<b>73</b>	<b>-</b>	<b>-</b>	<b>73</b>	<b>10,128</b>
<b>c) Activities for Generating Funds</b>					
Building Hire	17,384	-	-	17,384	10,499
Café Income	5,917	-	-	5,917	-
Merchandise Sales	300	-	-	300	182
	<b>23,601</b>	<b>-</b>	<b>-</b>	<b>23,601</b>	<b>10,682</b>
<b>d) Investment Income</b>					
Bank Interest	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>e) Other Income</b>					
Sundry Income	1,558	-	-	1,558	949
	<b>1,558</b>	<b>-</b>	<b>-</b>	<b>1,558</b>	<b>949</b>

## WEST WILTS VINEYARD

### NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE FINAL PERIOD ENDED 1ST DECEMBER 2021

#### 4. EXPENDITURE ON:

	Notes	Unrestricted Fund £	Designated Fund £	Restricted Fund £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>a) Charitable Activities</b>						
Activities & Events		3,168	-	11,851	15,019	11,584
Administrative Expenses		2,838	-	1,372	4,210	2,411
Children & Youth Expenses		-	-	9,633	9,633	2,431
Cleaning Costs		4,781	-	-	4,781	2,031
Compassion Costs		340	-	2,034	2,374	447
Conference Costs		20	-	-	20	1,539
Equipment Costs		158	-	-	158	-
Gifts & Offerings		10,584	-	-	10,584	10,913
Hospitality Costs		1,336	-	629	1,965	4,218
IT Costs		3,733	-	-	3,733	1,664
License & Subscriptions		3,369	-	-	3,369	3,020
Material Costs		182	-	-	182	1,301
Pastoral Costs		2,286	-	-	2,286	80
Rent & Rates		27,513	-	13,200	40,713	27,170
Repairs & Maintenance		3,774	-	10,839	14,613	2,324
Staff Costs	12	113,093	-	15,901	128,994	89,967
Sundry Expenses		1,344	-	2,937	4,281	4,104
Telephone Costs		1,278	-	-	1,278	2,787
Travel & Subsistence		-	-	-	-	1,011
Utility Costs		9,757	-	-	9,757	6,689
		<b>189,555</b>	<b>-</b>	<b>68,395</b>	<b>257,949</b>	<b>175,688</b>
<b>b) Cost of Generating Funds</b>						
Café Costs		6,218	-	-	6,218	-
		<b>6,218</b>	<b>-</b>	<b>-</b>	<b>6,218</b>	<b>-</b>
<b>c) Governance Costs</b>						
Insurance Costs		2,030	-	-	2,030	426
Independent Examiners Fee		950	-	-	950	800
Legal & Professional Fees		300	-	-	300	1,200
		<b>3,280</b>	<b>-</b>	<b>-</b>	<b>3,280</b>	<b>2,426</b>

## WEST WILTS VINEYARD

### NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE FINAL PERIOD ENDED 1ST DECEMBER 2021

#### 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-20 £	Income £	Expenditure £	Transfer of Funds £	Balance 01-Dec-21 £
Building Fund	4,169	2,518	10,839	4,152	-
Events Fund	136	-	-	(136)	-
Re:refresh Fund	107	511	289	(329)	-
Refresh Frome Fund	4,312	3,600	2,782	(5,130)	-
Storehouse Fund	20,411	69,641	44,852	(45,200)	-
Youth Fund	-	15,346	9,633	(5,713)	-
	<b>29,135</b>	<b>91,616</b>	<b>68,395</b>	<b>(52,356)</b>	<b>-</b>

##### PREVIOUS FINANCIAL YEAR

	Balance 01-Aug-19 £	Income £	Expenditure £	Transfers £	Balance 31-Jul-20 £
Building Fund	4,169	-	-	-	4,169
Events Fund	136	-	-	-	136
Re:refresh Fund	1,215	-	1,108	-	107
Refresh Frome Fund	3,663	1,595	946	-	4,312
Storehouse Fund	5,207	34,695	19,491	-	20,411
	<b>14,390</b>	<b>36,290</b>	<b>21,545</b>	<b>-</b>	<b>29,135</b>

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

## WEST WILTS VINEYARD

### NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE FINAL PERIOD ENDED 1ST DECEMBER 2021

#### 7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 01-Dec-21 £	Total 31-Jul-20 £
Cash at Bank and in Hand	-	-	-	-	51,390
	-	-	-	-	<b>51,390</b>

#### 8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 01-Dec-21 £	Total 31-Jul-20 £
Gift Aid Tax Recoverable	-	-	-	-	6,814
	-	-	-	-	<b>6,814</b>

#### 9. CREDITORS ACCRUALS AND DEFERRED INCOME: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 01-Dec-21 £	Total 31-Jul-20 £
Independent Examiner's Fee	-	-	-	-	800
Deferred Income	-	-	-	-	1,070
	-	-	-	-	<b>1,870</b>

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

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

#### 11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 01-Dec-21 £	Total 31-Jul-20 £
Tangible Fixed Assets	-	-	-	-	-
Net Current Assets	-	-	-	-	56,334
Long Term Liabilities	-	-	-	-	-
<b>TOTAL FUNDS</b>	-	-	-	-	<b>56,334</b>

## WEST WILTS VINEYARD

### NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE FINAL PERIOD ENDED 1ST DECEMBER 2021

#### 12. STAFF COSTS AND NUMBERS

	TOTAL 2020/21 £	TOTAL 2019/20 £
Gross Wages and Salaries	118,427	80,609
Employer's National Insurance Costs	7,429	6,080
Pension Contributions	3,138	3,278
	<u>128,994</u>	<u>89,967</u>

Employees who were engaged in each of the following activities:

	TOTAL 2020/21	TOTAL 2019/20
Activities in furtherance of organisation's objects	8	5

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000. (2019/20:None)

#### 13. PAYMENTS TO TRUSTEES AND RELATED PARTY TRANSACTIONS

During the financial year Trustee Mr J. Whiley received £34,330 (2019/20:£34,434) 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 (2019/20:£22,081) 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.

#### 14. 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.

#### 15. 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 fulfill 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.

#### 16. 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.

## WEST WILTS VINEYARD

### NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE FINAL PERIOD ENDED 1ST DECEMBER 2021

#### 17. 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 following assets and liabilities were transferred during the final period ended 1st December 2021:

	Unrestricted Funds £	Restricted Funds £	Total 01-Dec-21 £
<b>Fixed Assets</b>			
Tangible Assets	-	-	-
<b>Current Assets</b>			
Debtors & Prepayments	5,527	-	5,527
Cash at Bank and in Hand	16,805	52,356	69,161
<b>Total Current Assets</b>	<b>22,332</b>	<b>52,356</b>	<b>74,688</b>
<b>Creditors:</b> amounts falling due within one year	6,035	-	6,035
<b>NET CURRENT ASSETS</b>	16,297	52,356	68,653
<b>TOTAL ASSETS</b> less current liabilities	<b>16,297</b>	<b>52,356</b>	<b>68,653</b>
<b>NET ASSETS</b>	<b>16,297</b>	<b>52,356</b>	<b>68,653</b>
<b>Funds of the Charity</b>			
General Funds	16,297	-	16,297
Restricted Funds	-	52,356	52,356
<b>Total Funds Transferred</b>	<b>16,297</b>	<b>52,356</b>	<b>68,653</b>