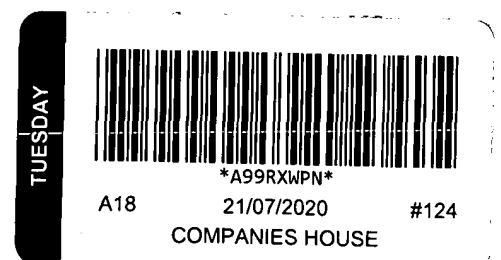


REGISTERED COMPANY NUMBER: 8130122

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 JULY 2019
FOR**

VINEYARD BATH

(A COMPANY LIMITED BY GUARANTEE)



VINEYARD BATH
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019

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VINEYARD BATH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019

Company Information

REGISTERED CHARITY NUMBER: 1148576

COMPANY NUMBER: 08130122

DIRECTORS / TRUSTEES:

M J Newport
P Hamilton (resigned 6 May 2020)
N G F Websper (resigned 6 May 2020)
M Parkman (resigned 6 May 2020)
E M Clark (appointed 5 May 2020)
K J Clark (appointed 5 May 2020)
E J Webster (appointed 15 June 2020)
A Smith (appointed 15 June 2020)
N M Smith (appointed 5 May 2020)

REGISTERED OFFICE:

Unit 9, Brassmill Enterprise Centre
Brassmill Lane
Bath
BA1 3JN

BANK:

Barclays Bank
4-5 Southgate Street
Bath
BA1 1AQ

INDEPENDENT EXAMINER:

C Starling
1 Charter Close
Devizes
Wiltshire
SN10 2SJ

VINEYARD BATH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019

Report of the Trustees for the period ended 31 July 2019

The Trustees of Vineyard Bath ("the Church") present their report and unaudited financial statements for the year ended 31 July 2019.

The Trustees confirm that the Annual Report and financial statements of the Church comply with the current statutory requirements, the requirements of the Church'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 (FRS 102) (effective 1 January 2015).

Since the Church 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 Director's Report) Regulations 2013 is not required to be presented.

Structure, Governance and Management

Vineyard Bath is a registered charity, charity number 1148576, incorporated on 4 July 2012, duly constituted by means of its Memorandum and Articles of Association and operating as a Church. The Church operates in the United Kingdom of Great Britain and Northern Ireland.

The Church changed its name by special written resolution from Bath and Avon Vineyard to Vineyard Bath on 3 September 2018.

Vineyard Bath is a company limited by guarantee as well as a registered charity, and under company law the Trustees of the Charity are the Directors of the charitable company.

The liability of each Trustee in the event of a winding up is limited to £1. The day to day running of the Church and operational decisions are delegated to the pastoral and administrative staff led by M J Newport and F F R Newport. M J Newport is also a Trustee.

The Trustees meet at least three times a year and are responsible for making the major decisions relating to the running of the Church. These decisions include approval of the annual budget and any agreements material to the financial position of the Church.

Appointment of Trustees

New Trustees are appointed where appropriate. Suitable candidates, who are generally (but not exclusively) selected from within the membership of Vineyard Bath, are considered on the basis of their skills, experience and understanding of the aims of the Church. New trustees have the opportunity of reviewing appropriate documents including the accounts

VINEYARD BATH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019

Report of the Trustees for the period ended 31 July 2019

and meeting with pastoral and administrative staff as part of their induction process. Trustees who served during the year are listed on page 1.

Objectives & Activities

The objectives of Vineyard Bath are:

- The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including, but not limited to, the planting of new churches and organisations of congregations.
- The relief of sickness and financial hardship and preservation of good health by the provision of funds, goods or services of any kind.
- The advancement of Christian education.
- To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including, but not limited to, the planting of new churches and organisations of congregations.

In June 2019 we started the church on a journey towards becoming a 'multi-community' church. We moved our Sunday gatherings to a new venue on the south side of Bath, and in October 2019 we plan to launch the first of several new communities that will carry the 'Vineyard Bath' identity into new locations. These multiple communities will give us greater opportunities to reach people previously beyond the current scope of the church. Each gathering will continue to be 'newcomer-friendly'; the idea being that anyone, regardless of their faith background, could come and engage with the Christian faith.

We have continued to run 'Faithwalking' courses, as the UK hub for this spiritual formation process pioneered in America. We are encouraging many of our key leaders to go through this process, so that they can lead from a place of better understanding of themselves and how to communicate well with others.

We have continued to resource our 'Core Communities' to be healthy pockets of community, enabling deeper relationships and spiritual growth among those who attend.

VINEYARD BATH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019

Report of the Trustees for the period ended 31 July 2019

In January 2019, 118 people signed up to join a Core Community. This was the largest number of people to date that have joined groups in a single month.

The relief of sickness and financial hardship and preservation of good health by the provision of funds, goods or services of any kind.

We have continued to demonstrate the kingdom of God through The Nest Project, and through our support of and affiliation with a number of local charities and projects.

The Nest Project exists to support children and families in Bath and North East Somerset by giving away clothes and equipment for 0-5s completely free of charge to anyone who needs it regardless of income, faith or background. Since this project began in September 2015, it has connected with and served over 500 different families in B&NES.

The Dairy House is a Direct Access Community for people journeying out of homelessness in the Mendip area. Through this project, 'Root Connections' has been created. This is a market garden offering opportunities for work and developing skills which we have been thrilled to partner with. Root Connections now sells fresh produce at our services once a month.

Re-engage is a charity that exists to bring older people together into social groups at a time in their lives when their social circles are diminishing. By setting up a monthly tea party, we have been able to partner with them to involve church members in coming alongside lonely people in the community for friendship and support.

The advancement of Christian education.

Over the past year we have run two 'Alpha' courses; a film series designed to introduce people to the Christian faith. They have been well attended, with 60 people attending the launches and 10-15 regular attendees overall.

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

We continue to run specific groups and events catering for children (0-11), young people (11-18) and university students (18+).

VINEYARD BATH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019

Report of the Trustees for the period ended 31 July 2019

Every Sunday, we provide fun and engaging environments for children aged 0-14, in different age groups so that we can tailor their experience to best suit their interests.

During the week, we run a Core Community for our 'Vineyard Youth' aged 11-18, where they can socialise and learn more about Jesus.

Financial performance

The financial statements as presented show a net deficit of funds for the year of £26,624 (2018: £30,361 deficit).

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. For this reason they have adopted 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.

Reserves Policy

The Trustees have examined the church's requirements for free reserves in the light of the predominant risks to the church. The main risk is identified as a reduction in the Church membership, giving rise to a reduction in income. The Trustees have reviewed the reserves policy and consider it is appropriate to retain free reserves of up to the equivalent to the Church's staff salaries and venue costs for 12 months. Total reserves do not exceed this amount.

At 31 July 2019 the reserves amounted to £69,630 (2018: £96,255) of which £193 is restricted (2018: £7,507) and this is expected to vary in 2019/20 in line with church expenditure and membership levels. Accordingly, the Trustees consider that the total free reserves at 31 July 2019 represent an appropriate level of reserves consistent with the policy and expected activity for the following year.

VINEYARD BATH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019

Report of the Trustees for the period ended 31 July 2019

Risk Management

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- (a) an annual Budget considered by the Trustees;
- (b) regular consideration by the Trustees of financial reports;
- (c) delegation of authority and segregation of duties;
- (d) identification and management of risks.

The Trustees aim to review on a regular basis the main risks that the Church faces. They believe that maintaining the free reserves at the levels noted on the statement of financial activities, combined with appropriate reviews of the controls over key financial systems, provides sufficient resources in the event of unexpected adverse conditions. The Trustees are also of the opinion that adequate systems are in place to mitigate significant matters arising from operational and business risks.

Summary

The Trustees consider that they have complied with section 4 of the Charities Act 2006 and that the Church and its membership are meeting the charitable objectives that were determined when the Church was formed. It is expected that the church's community will have further opportunities to increase its activity and influence.

VINEYARD BATH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019

Report of the Trustees for the period ended 31 July 2019

Statement of Trustees' responsibilities

The Trustees, who are also directors of Vineyard Bath for the purposes of company law, are responsible for preparing the Trustees Annual 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

VINEYARD BATH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019

Report of the Trustees for the period ended 31 July 2019

Statement as to disclosure of information to the Independent Examiner

So far as each Trustee is aware, there is no relevant audit information of which the Church's Independent Examiner is unaware.

Each Trustee has taken all the steps (such as making enquiries of other Trustees and the Independent Examiner and any other steps required by the Trustee's duty to exercise care, skill and diligence) that he or she ought to have taken in his or her duty as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the Church's Independent Examiner is aware of that information.

Approval of Accounts

The accounts were approved on behalf of the Trustees on 18/07/2020



E M Clark
Trustee/Director

VINEYARD BATH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019

Statement of Financial Activities for the period ended 31 July 2019

	Notes	2018/19 Unrestricted £	2018/19 Restricted £	2018/19 Total Funds £	2017/18 Total Funds £
Income & Endowments from:					
Donations and legacies	3	198,809	13,295	212,104	208,812
Charitable activities	4	4,767	-	4,767	6,809
Other trading activities	5	40,542	1,265	41,807	40,553
Total		244,118	14,560	258,678	256,174
Expenditure on:					
Raising funds	7	(2,634)	(219)	(2,853)	(2,864)
Charitable activities	7	(260,727)	(21,654)	(282,381)	(283,579)
Total		(263,361)	(21,873)	(285,234)	(286,443)
Finance Costs		(68)	-	(68)	(92)
Net income & net movement in funds for the year		(19,311)	(7,313)	(26,624)	(30,361)
Total Funds brought forward		88,748	7,507	96,255	126,616
Total Funds carried forward		69,437	194	69,631	96,255

All of the above results arise from continuing operations of the Church. There is no difference between the net outgoing resources and the historical cost equivalent.

VINEYARD BATH**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019****Balance sheet as at 31 July 2019**

	Notes	2018/19 £	2017/18 £
FIXED ASSETS			
Tangible assets	8	12,040	22,534
CURRENT ASSETS			
Debtors	10	22,598	15,656
Cash at Bank & in hand		40,845	65,365
CURRENT LIABILITIES			
Creditors: falling due within one year	11	(5,852)	(7,300)
NET CURRENT ASSETS		57,591	73,721
TOTAL ASSETS LESS CURRENT LIABILITIES		69,631	96,255
TOTAL NET ASSETS		69,631	96,255
FUNDS			
Unrestricted Funds		69,437	88,749
Restricted Funds		194	7,506
		69,631	96,255

For the year ended 31 July 2019, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No members have required the Church to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The financial statements and associated notes (which form part of these accounts) on pages 12 to 21 were approved by the Trustees on 18/07/2020

E M Clark
Trustee/Director

Emmeline Clark

VINEYARD BATH**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019****Cash flow statement for year ending 31 July 2019**

	Notes	2018/19 £	2017/18 £
Cash (used) / generated in operating activities	17	(21,673)	(14,845)
Cash flows from investing activities			
Purchase of tangible fixed assets	8	(2,847)	(2,951)
(Decrease) / Increase in cash in the year		(24,520)	(17,796)
Cash at the beginning of the year		65,365	83,161
Total cash at the end of the year		40,845	65,365

VINEYARD BATH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019

Notes to the accounts for the period ended 31 July 2019

1. Accounting Policies

The financial statements have been prepared in accordance with applicable accounting standards in the United Kingdom (FRS 102), 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 (FRS 102) (effective 1 January 2015), the Charities Act 1993 as amended by the Charities Act 2011 and the Companies Act 2006. The financial statements are prepared on a going concern basis and the accounting policies have been applied consistently, other than where new policies have been adopted.

(a) Accounting Convention

The financial statements are prepared under the historic cost convention.

(b) Extent of Operations

The financial statements have been prepared to include all funds directly under the responsibility of Vineyard Bath. Vineyard Bath operates exclusively within the United Kingdom of Great Britain and Northern Ireland.

(c) Accumulated Funds

Accumulated funds at the start of the accounting period were £96,255 (2018: £126,616); the surplus at the end of the period forms the General Fund (Unrestricted) and the Restricted Fund.

During the period, ten percent of the Church's voluntary income was set aside for activities and causes that do not directly benefit Vineyard Bath. This is not regarded as a separate fund as such, but merely as an indicator as to how general charitable expenditure is to be disseminated and is considered to be part of the general unrestricted funds.

VINEYARD BATH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019

Notes to the accounts for the period ended 31 July 2019

(d) Income

Income is composed principally of donations by Church members and gift aid reclaimed on donations where eligible. The nature of the Church's regular income means that income is brought into account only when the income is received. Gift aid received is recognised in the financial period to which it relates.

Income from any trading or other activities is recognised when earned. In the case of recharged events, both income and expenditure are shown gross.

Investment income is recognised on a receivable basis and arises from interest bearing deposit accounts.

(e) Tangible Fixed Assets

Fixed Assets are recorded at cost of purchase less accumulated depreciation. The Church generally capitalizes assets which meet or exceed a de minimis value of £250 and are likely to have a useful economic life of more than one year.

(f) Depreciation

Depreciation of fixed assets is charged monthly commencing in the month of acquisition at rates estimated to write off their cost, less any estimated residual value, over their expected useful lives. All assets, including IT equipment, sound equipment and other equipment, are depreciated on a straight line basis with assumed useful economic lives of between two and ten years, dependent on the individual asset. A full month's depreciation is charged in the month of acquisition, and none in the month of disposal.

(g) Taxation

The Church is a registered charity, and as such, is entitled to certain exemptions on income and profits from investments and surplus on any activities carried on in furtherance of the Church's primary objectives, based on the assumption that these surpluses are applied solely for charitable purposes.

The Church is not registered for VAT. Irrecoverable Value Added Tax is charged to the relevant expenditure heading to which the net cost is associated.

VINEYARD BATH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019

Notes to the accounts for the period ended 31 July 2019

(h) Voluntary Help and Gifts in Kind

The Church directly employs a number of staff but is also reliant on the support of a number of volunteers in various aspects of its activities. These volunteers make no charge for their time, and no financial value has been put on this. From time to time, Church members or external parties also make non-financial donations or gifts to the Church. Again, no financial value has been put on this.

(i) Resources expended

Expenditure is recognised when a liability is incurred.

- Charitable activities include expenditure associated with achieving the charitable objectives and activities of the Church.
- Costs of generating funds are those costs incurred purchasing items for re-sale.
- Governance costs include those incurred in the governance of the Church and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories.

(j) Debtors & Creditors

The Church recognises all transactions on an accruals basis, which is to say that all sums due to or from the Church are included in the year in which they occurred irrespective of whether they have been paid. If they have not been paid, they are included as a debtor or creditor.

Debtors are composed principally of the Gift Aid reclaimable from HMRC, prepayments for annual licenses or services and sundry debtors where they arise. Tax recoverable arises from Gift Aid to be reclaimed on donations made to the Church during the financial year. Prepayments arise on a number of items of annual expenditure, principally being insurance and licenses. Sundry debtors arise from time to time and include monies transferred to pre-paid expense cards for use by Church staff.

Creditors are composed of transactions incurred in the current financial year which are yet to be paid and for which no invoice has been received, transactions incurred in the current financial year which are yet to be paid and for which an invoice has been received, and deferred income in respect of funding received in advance which applies to future accounting periods. Accruals arise principally on expenditure incurred by members of the

VINEYARD BATH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019

Notes to the accounts for the period ended 31 July 2019

Church during the financial year, not yet reimbursed by the Church at the balance sheet date, alongside invoiced items yet to be paid.

(k) Provisions

Provisions are recognised in line with FRS 102 where a present legal or constructive obligation has arisen as a result of a past event, payment is probable and the amount can be estimated reliably.

(l) Leases

The Church leases a property for the provision of services in line with its charitable objectives and for administrative purposes, which has been accounted for as operating lease. Lease payments are expensed as they arise.

(m) Fund Accounting

Unrestricted funds are available to spend on activities the further any of the Church's charitable objectives. Restricted funds are donations which the donor has specified are to be solely used for particular purposes or projects being undertaken by the Church.

2. Operating Surplus

The Operating Surplus is stated after charging / (crediting):

	2018/19 £	2017/18 £
Trustees' remuneration (see note 14)	39,375	35,582
Depreciation of tangible fixed assets	13,341	20,355
Total	52,716	55,937

VINEYARD BATH**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019****Notes to the accounts for the period ended 31 July 2019****3. Donations and legacies**

The majority of the incoming resources are donations from Church members.

	2018/19 £	2017/18 £
Unrestricted Funds	198,809	207,156
Restricted Funds	13,295	1,656
Total	212,104	208,812

4. Income from charitable activities

	2018/19 £	2017/18 £
Events & Other	4,767	6,809
Total	4,767	6,809

5. Other income

	2018/19 Unrestricted £	2018/19 Restricted £	2018/19 Total Funds £	2017/18 Total Funds £
Gift aid recovery	40,411	1,265	41,676	40,423
Sundry income	131	-	131	90
Total	40,542	1,265	41,807	40,553

VINEYARD BATH**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019****Notes to the accounts for the period ended 31 July 2019****6. Staff Costs**

	2018/19	2017/18
	£	£
Wages & Salaries	107,391	106,803
National Insurance	5,650	5,319
Pension Contributions	5,442	4,478
Total	118,482	116,600

Staff costs were allocated between charitable activities and raising funds at an estimated 99%-1% split. There were no employees with remuneration above £60,000.

An analysis of the average numbers of full-time equivalent permanent employees is as follows:

	2018/19 Number	2017/18 Number
Pastoral	3.0	3.0
Administrative	0.6	0.6

VINEYARD BATH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019

Notes to the accounts for the period ended 31 July 2019

7. Resources Expended & Analysis of Support Costs

The four areas of charitable activities which align to the Church's charitable objectives are:

Category 1: Furtherance of the gospel of Jesus Christ and the advancement of the Kingdom of God.

Category 2: Relief of sickness and financial hardship, and the preservation of good health.

Category 3: The advancement of Christian education.

Category 4: Provision of facilities for social welfare or recreation for those who require by means of their youth, age, infirmity, disability, financial hardship or social circumstance.

Analysis of support costs

Support costs are assumed as being non-wage and salary costs which are not directly related to one of the charitable aims of the Church. Wages and salaries have been excluded as staff, by the nature of their roles, work across all Church objectives. Support costs have been equally allocated across the Church's principle charitable objectives for a similar rationale, with the exception of the office venue costs. 50% of venue costs are allocated to Category 4, as The Nest Project operates out of the Church office.

Expenditure from restricted & unrestricted funds is allocated to costs of fundraising (assumed at 1% of costs) and costs of charitable activities (assumed as 99% of costs). A minority of Church staff time is spent fundraising as the majority of Church income derives from repeating donations from members. No governance costs have arisen as Trustees do not incur expenses in the course of church governance activities.

	Fund- Raising	Category 1	Category 2	Category 3	Category 4	Total
	£	£	£	£	£	£
Administrative Costs	190	4,702	4,702	4,702	4,702	18,998
Legal & Professional	24	582	582	582	582	2,352
Office Venue Costs	248	4,091	4,091	4,091	12,274	24,795
Total	462	9,375	9,375	9,375	17,558	46,145

All non-support costs are assumed to be directly attributable to charitable activity.

VINEYARD BATH**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019****Notes to the accounts for the period ended 31 July 2019****8. Tangible Fixed Assets**

	Motor vehicles £	Sound & IT equipment £	Other equipment £	Total £
Cost value brought forward at 1 August 2018	12,124	59,474	27,132	98,730
Additions	-	1,527	1,320	2,847
Disposals	-	-	-	-
Cost value carried forward at 31 July 2019	12,124	61,001	28,452	101,577
Accumulated depreciation at 1 August 2018	12,124	43,465	20,607	76,196
Charge for the year	-	8,717	4,624	13,341
Disposals	-	-	-	-
Accumulated depreciation at 31 July 2019	12,124	52,182	25,231	89,537
Net book value at 1 August 2018	-	16,009	6,525	22,534
Net book value at 31 July 2019	-	8,819	3,221	12,040

9. Taxation

As Vineyard Bath has charitable status no provision for corporation tax is required.

10. Debtors

	2018/19 £	2017/18 £
Income tax recoverable	13,790	5,247
Prepayments	3,230	3,800
Other Debtors	5,578	6,609
Total	22,598	15,656

VINEYARD BATH**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019****Notes to the accounts for the period ended 31 July 2019****11. Creditors**

	2018/19 £	2017/18 £
Accruals & Deferred Income	1,482	3,449
Other creditors	4,370	3,851
Total	5,852	7,300

12. Provisions

No provisions have been made in 2018/19 (2018: £nil).

13. Leases

The Church leases a building for the provision of services in line with its charitable objectives and for administrative purposes, which has been accounted for as an operating lease. The amounts payable to lessors in the current financial year under such leases amounted to £15,500 (2018: £13,417).

The Church is committed to making further payments under this lease as follows:

	Land & Buildings £	Total £
2019/20	15,500	15,500
2020/21	12,917	12,917
Total	28,417	28,417

14. Remuneration and Transactions with Trustees

None of the directors received any fees for their services as Trustees or Directors. M J Newport is a Trustee and also engaged in Ministry for the Church, for which he received remuneration of £39,375 (2018: £35,582) during the year. M J Newport was also reimbursed for expenses incurred whilst performing his duties for the Church totaling £745 (2018: £3,049) during the year.

VINEYARD BATH**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019****Notes to the accounts for the period ended 31 July 2019****15. Related Party Transactions**

During the year, the serving Trustees and those deemed related parties made donations to Vineyard Bath totaling £24,118 (2018: £20,955) not including any related gift aid income.

16. Share Capital

The Church is a charitable company limited by guarantee and has no share capital. The extent of the guarantee is £1 per Trustee.

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2018/19 £	2017/18 £
Net movement in funds	(26,624)	(30,361)
Add back depreciation charge for the period	13,341	20,355
(Increase) / decrease in debtors	(6,942)	(1,081)
(Decrease) / increase in creditors	(1,448)	(3,758)
Total cash generated from operational activities	(21,673)	(14,845)

VINEYARD BATH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2019

Independent examiner's report to the trustees of Vineyard Bath

I report on the accounts of the Company for the year ended 31 July 2019, which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The Trustees (who are also the Directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

Name:
Address:
Date:



Claire Starling
1 Charter Close, Devizes, Wiltshire, SN10 2SJ

18/07/20