TURNING THE RED LIGHTS GREEN

England & Wales · Charity number 1112429

Details

Other names	RED2GREEN
Status	Registered
Legal form	Charitable company
Company number	05485413
Registered	2005-12-07
Register	View on the Charity Commission register

Contact

Address	Harvey's Barn Park End Swaffham Bulbeck Cambridge CB25 0NA
Phone	01223811662
Email	info@red2green.org
Website	www.red2green.org

Activities

Objects: (I) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR EDUCATION AND RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PEOPLE WITH DISABILITIES AND SPECIAL NEEDS AND THEIR CARERS, PRIMARILY IN SOUTH AND EAST CAMBRIDGESHIRE IN THE INTERESTS OF SOCIAL WELFARE AND IN ORDER TO IMPROVE THEIR QUALITY OF LIFE.(II) TO PROMOTE INSOFAR AS IS CHARITABLE UNDER ENGLISH LAW THE WELFARE OF PEOPLE WITH DISABILITIES WHETHER PHYSICAL OR MENTAL DISABILITIES OR LEARNING DIFFICULTIES BY PROMOTING EMPLOYMENT OPPORTUNITIES FOR SUCH PEOPLE IN INDUSTRY AND COMMERCE

Activities: The charity's objects are to increase opportunities in education, training, work and leisure for people with disabilities and special needs and their carers in South and East Cambridgeshire

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** SOUTH AND EAST CAMBRIDGESHIRE
- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,094,092	£979,523	£330,980	36
2024-03-31	£943,912	£1,019,620	£216,411	39
2023-03-31	£868,361	£851,276	£292,119	34
2022-03-31	£730,721	£732,455	£275,034	28
2021-03-31	£666,256	£643,251	£276,768	27

Trustees

Name	Role	Appointed
JANE MILLER	Chair	2012-01-10
ANTHONY KIRK		
Aelein Messinger		2025-05-15
Beka Tara Kimberley		2025-07-31
Dr Hobson Bullman		2018-01-26
FREDERICK CHARLES PEELING		
PETER HAINS		2014-01-20
Philip Edgar Lewis		2026-01-29
Philip Ernest John Lane		2021-05-20
Robert Andrew Tuffnell		2025-09-26
Sian Constantine		2022-10-28

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TURNING THE RED LIGHTS GREEN

England & Wales - Charity number 1112429

Accounts

Charity registration number 1112429

Company registration number 05485413 (England and Wales)

TURNING THE RED LIGHTS GREEN

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

TURNING THE RED LIGHTS GREEN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Anthony Kirk	
	Hobson Bullman	
	Sian Constantine	
	Roger Crabtree	
	Peter Hains	
	Philip Lane	
	Jane Miller	
	Fred Peeling	
	Ruth Rogers	
	Aelein Messinger	(Appointed 15 May 2025)
Secretary	Elizabeth Taylor	
Chief Executive Officer	Elizabeth Taylor	
Charity number	1112429	
Company number	05485413	
Registered office	Harvey's Barn Park End Swaffham Bulbeck Cambridge Cambridgeshire United Kingdom CB25 0NA	
Auditor	Azets Audit Services Westpoint Lynch Wood Peterborough Cambridgeshire United Kingdom PE2 6FZ	
Bankers	Lloyds Bank plc 48 High Street Newmarket Suffolk United Kingdom CB8 8LF	

TURNING THE RED LIGHTS GREEN

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TURNING THE RED LIGHTS GREEN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to increase opportunities in education, training, work and leisure for people with disabilities and special needs and their carers in South and East Cambridgeshire.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

These are covered in the charity's 2025 annual report which is available at https://red2green.org/.

Financial review

The trustees seek to maintain a level of reserves which ensure our financial resilience and sustainability. This should take into account the obligations the charity has to its clients, staff, funders and other stakeholders, recognising the risks identified in our risk register. Primarily this should ensure that Red2Green is sufficiently financially robust to carry out its core activities even during a period of unforeseen difficulty.

The trustees have adopted a 'worst-case' scenario in determining the target level of reserves by seeking to retain sufficient funds in order to manage the closure of the charity in an orderly manner equitable to all parties involved. Clearly, this would be a matter of last resort and, hopefully, such reserves could also be employed in a manner to avoid such closure by seeking alternative income streams or other mitigating actions to sustain the charity through a period of great difficulty.

Regular financial forecasts are made throughout the year to compare with the approved budget and these are reviewed as part of our board meetings. Should such forecasts indicate that the reserves policy is under threat, the trustees will look to determine if this is likely to be a temporary or a permanent situation and then take appropriate action to mitigate the situation.

The actual level of reserves may also exceed the reserves policy figure. This will provide the trustees with, for example:

- A buffer to cover short term cash flow movements, as are inherent in any organisation which invoices others for services provided.
- A fund to explore a new venture or investment designed to provide a long term benefit to the organisation or its stakeholders.
- Funds to provide for the replacement of the charity's fixed assets or expansion of such.
- To cover a temporary shortfall in the level of grants obtained which, by their nature, are uncertain and variable.

The reserves policy is reviewed annually as part of the approval of the financial accounts and any recalculation of the amounts is carried out as part of the process.

The reserves policy for 2025/26 is £182,876 and a designated fund has been created for this. A further designated fund of £60,000 has been created for building and facility improvements. Available general reserves at the year end amount to £68,547 and restricted funds are £19,557.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Structure, governance and management
The charity is a company limited by guarantee which is governed by its memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Anthony Kirk	
Emmanuel Akoju	(Resigned 28 March 2025)
Hobson Bullman	
Sian Constantine	
Roger Crabtree	
Peter Hains	
Philip Lane	
Caragh McMurtry	(Resigned 28 March 2025)
Jane Miller	
Fred Peeling	
Ruth Rogers	
Aelein Messinger	(Appointed 15 May 2025)

Recruitment and Appointment of Trustees
Red2Green recruits trustees through open and values-led processes, ensuring our board reflects a range of skills, experiences and perspectives aligned with our mission. We welcome expressions of interest at any time from individuals who share our commitment to inclusion, independence and opportunity for adults 16+ with learning disabilities and autism.

When seeking new trustees, we identify the expertise or lived experience needed to strengthen our board and may advertise roles, use trustee recruitment networks, or approach individuals with relevant backgrounds. Prospective trustees receive a candidate pack and are invited to meet with the Chief Executive and/or trustees before being formally proposed for appointment.

All new trustees receive a comprehensive induction pack, including governance documents, role expectations and key organisational information. Trustees are expected to engage with our work between board meetings through visits, subgroups or links with specific projects. We encourage ongoing learning and support trustees to contribute meaningfully to Red2Green's governance, development and long-term impact.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational Structure
The Board of Trustees meets six times a year and provides oversight of Red2Green's strategic direction, performance and compliance. Trustees also contribute between meetings through visits, individual links with services, and subgroup participation.
Two subgroups support the work of the Board:

- **Fit for the Future**, made up of trustees, the Chief Executive and the Finance Manager, focuses on sustainability, financial oversight and risk.
- **The Development Group**, which includes trustees, the Chief Executive, service managers, the Finance Manager, and the Marketing and Partnerships Lead, oversees the strategic plan and organisational action plan.

Day-to-day management is led by the Chief Executive, supported by Head Office, which includes the Finance Manager, Marketing and Partnerships Lead, and administrative staff. Head Office provides finance, HR, marketing, premises and operational support across the organisation.
Frontline delivery is structured around two core programmes:

- **Aspirations** – Supporting and promoting adults 16+ with autism towards education, employment and life skills. This service is led by the Aspirations Manager, with a team of tutors, teaching assistants and support workers.
- **Options** – Supporting and promoting adults 16+ with learning disabilities towards life fulfilment through gaining and maintaining independence and life skills. This service is led by the Options Manager, supported by supervisors and a team of support workers.

Services are delivered across sites in Swaffham Bulbeck and Bottisham, with a strong focus on person-centred approaches, independence and social inclusion.

Statement of trustees' responsibilities
The trustees, who are also the directors of Turning The Red Lights Green for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year 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 charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; 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 are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor
Azets Audit Services were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

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Anthony Kirk
Trustee

Date: 11th Sept 2025

TURNING THE RED LIGHTS GREEN

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF TURNING THE RED LIGHTS GREEN

Opinion

We have audited the financial statements of Turning The Red Lights Green (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF TURNING THE RED LIGHTS GREEN

Responsibilities of trustees
As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF TURNING THE RED LIGHTS GREEN

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Tracey Richardson BSc (Hons) FCA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

17/9/25

Chartered Accountants
Statutory Auditor

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
United Kingdom
PE2 6FZ

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

TURNING THE RED LIGHTS GREEN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:								
Grants and Donations	3	67,040	-	109,980	177,020	63,197	89,991	153,188
Charitable activities	4	916,030	-	-	916,030	788,237	-	788,237
Investment income	5	1,042	-	-	1,042	2,487	-	2,487
Total income		984,112	-	109,980	1,094,092	853,921	89,991	943,912
Expenditure on:								
Charitable activities	6	889,100	-	90,423	979,523	929,629	89,991	1,019,620
Net incoming/(outgoing) resources before transfers		95,012	-	19,557	114,569	(75,708)	-	(75,708)
Gross transfers between funds		(242,876)	242,876	-	-	-	-	-
Net movement in funds		(147,864)	242,876	19,557	114,569	(75,708)	-	(75,708)
Fund balances at 1 April 2024		216,411	-	-	216,411	292,119	-	292,119
Fund balances at 31 March 2025		68,547	242,876	19,557	330,980	216,411	-	216,411

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TURNING THE RED LIGHTS GREEN

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		-		4,498
Current assets					
Stocks	12	500		500	
Debtors	13	46,552		63,269	
Cash at bank and in hand		337,198		168,874	
		384,250		232,643	
Creditors: amounts falling due within one year	14	(53,270)		(20,730)	
Net current assets			330,980		211,913
Total assets less current liabilities			330,980		216,411
Income funds					
Restricted funds	16		19,557		-
Unrestricted funds - designated	17		242,876		-
General unrestricted funds			68,547		216,411
			330,980		216,411

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 31 July 2025

Anthony Kirk
Trustee

Company registration number 05485413

TURNING THE RED LIGHTS GREEN

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21		168,324		(83,475)
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			168,324		(83,475)
Cash and cash equivalents at beginning of year			168,874		252,349
Cash and cash equivalents at end of year			337,198		168,874

1 Accounting policies

Charity information

Turning The Red Lights Green is a private company limited by guarantee incorporated in England and Wales. The registered office is Harvey's Barn, Park End, Swaffham Bulbeck, Cambridge, Cambridgeshire, CB25 0NA, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Garden Buildings	10% Straight line basis
Garden tools and office equipment	100% Straight line basis
Fixtures and fittings	33.33% Straight line basis
Motor vehicles	25% Straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Expenditure on office equipment and garden tools is written off in the year in which it is incurred. The trustees are of the opinion that such expenditure has no economic value, and that, in view of this and the nature of the organisation, such costs should not be capitalised.

The charity only capitalises assets costing in excess of £1,000. Typically assets under this value have an economic benefit to the charity of less than one year and are considered revenue in nature.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Grants and Donations

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Grants and donations	67,040	109,980	177,020	63,197	89,991	153,188
Grants and donations						
Access to Work	12,458	-	12,458	8,545	-	8,545
ARM Holdings	25,000	-	25,000	25,000	-	25,000
Bailey Thomas	-	5,000	5,000	-	-	-
B&Q Foundation	-	5,000	5,000	-	-	-
Cambs Community Foundation	-	22,911	22,911	-	11,595	11,595
D'Oyley Carte	-	-	-	-	4,660	4,660
East Cambridgeshire District Council	-	1,000	1,000	-	-	-
Edward Gostling Foundation	-	-	-	12,500	-	12,500
Enabling Activities Trust	-	6,500	6,500	-	6,500	6,500
Evelyn Trust	-	17,122	17,122	-	17,123	17,123
Hobson Charity	-	-	-	-	5,000	5,000
Illumina	-	19,359	19,359	-	16,113	16,113
Pye Foundation	4,500	-	4,500	4,500	-	4,500
Three Guineas Trust	-	30,000	30,000	-	29,000	29,000
Others less than £2,000	25,082	3,088	28,170	12,652	-	12,652
	67,040	109,980	177,020	63,197	89,991	153,188

4 Charitable activities

	2025	2024
	£	£
Services provided under contract	908,420	782,323
Other income	7,610	5,914
	916,030	788,237

5 Investment income

	2025	2024
	£	£
Investment income	1,042	2,487

6 Charitable activities

	2025	2024
	£	£
Staff costs	784,815	820,421
Depreciation and impairment	4,498	4,499
Other Costs	182,030	193,720
	971,343	1,018,640
Share of governance costs (see note 7)	8,180	980
	979,523	1,019,620
Analysis by fund		
Unrestricted funds - general	889,100	929,629
Restricted funds	90,423	89,991
	979,523	1,019,620

7 Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Audit fees	-	6,000	6,000	-
Accountancy fees	-	2,180	2,180	980
	-	8,180	8,180	980
Analysed between				
Charitable activities	-	8,180	8,180	980

Governance costs includes payments to the auditors of £6,000 (2024- £nil) for audit fees.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Employees	36	39

Employment costs	2025 £	2024 £
Wages and salaries	694,202	720,426
Social security costs	47,249	52,707
Other pension costs	43,364	47,288
	784,815	820,421

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Garden Buildings	Garden tools and office equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2024	132,121	14,991	19,225	42,195	208,532
Disposals	(132,121)	(14,991)	-	-	(147,112)
At 31 March 2025	-	-	19,225	42,195	61,420
Depreciation and impairment					
At 1 April 2024	132,121	14,991	19,225	37,697	204,034
Depreciation charged in the year	-	-	-	4,498	4,498
Eliminated in respect of disposals	(132,121)	(14,991)	-	-	(147,112)
At 31 March 2025	-	-	19,225	42,195	61,420
Carrying amount					
At 31 March 2025	-	-	-	-	-
At 31 March 2024	-	-	-	4,498	4,498

12 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	500	500

13 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	19,653	42,753
Prepayments and accrued income	26,899	20,516
	46,552	63,269

14 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		9,637	-
Deferred income	15	-	3,839
Trade creditors		5,458	16,891
Other creditors		30,975	-
Accruals		7,200	-
		53,270	20,730

15 Deferred income

	2025 £	2024 £
Other deferred income	-	3,839

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	-	3,839
Movements in the year:		
Deferred income at 1 April 2024	3,839	38,208
Released from previous periods	(3,839)	(38,208)
Resources deferred in the year	-	3,839
Deferred income at 31 March 2025	-	3,839

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£	£	£
Aspirations	50,221	(50,221)	-	-	-	-
Core Costs	25,113	(25,113)	-	-	-	-
Options	14,657	(14,657)	-	-	-	-
B&Q Foundation	-	-	-	5,000	(2,557)	2,443
Bailey Thomas	-	-	-	5,000	-	5,000
Marshall	-	-	-	2,526	-	2,526
Cambs Community Foundation	-	-	-	20,385	(20,385)	-
East Cambridgeshire District Council	-	-	-	1,000	(1,000)	-
Enabling Activities Trust	-	-	-	6,500	-	6,500
Evelyn Trust	-	-	-	17,122	(17,122)	-
Illumina	-	-	-	19,359	(19,359)	-
Three Guineas Trust	-	-	-	30,000	(30,000)	-
Co-op	-	-	-	3,088	-	3,088
	89,991	(89,991)	-	109,980	(90,423)	19,557

Aspirations - Supporting and promoting adults 16+ with autism towards education, employment, and life skills.

Core Costs - Head Office and support services such as Finance, Facilities and Management costs to support the operational services.

Options - Supporting and promoting adults 16+ with learning disabilities towards life fulfilment through gaining and maintaining independence and life skills.

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		
	Balance at 1 April 2024	Transfers	Balance at 31 March 2025
	£	£	£
Contingency fund	-	182,876	182,876
Building and facility improvements	-	60,000	60,000
	-	242,876	242,876

The contingency fund has been set aside in case of the requirement to close the charity. This sets enough funds aside to allow the charity to close in an orderly manner equitable to all parties involved.

The building and facility improvements fund has been set aside for the replacement of the lift and other building improvements.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:							
Tangible assets	-	-	-	-	4,498	-	4,498
Current assets/(liabilities)	68,547	242,876	19,557	330,980	211,913	-	211,913
	68,547	242,876	19,557	330,980	216,411	-	216,411

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	21,456	28,166

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

21 Cash generated from operations

	2025	2024
	£	£
Surplus/(deficit) for the year	114,569	(75,708)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	4,498	4,499
Movements in working capital:		
Decrease in debtors	16,717	16,883
Increase in creditors	36,379	5,220
(Decrease) in deferred income	(3,839)	(34,369)
Cash generated from/(absorbed by) operations	168,324	(83,475)

22 Analysis of changes in net funds

The charity had no debt during the year.

TURNING THE RED LIGHTS GREEN

England & Wales - Charity number 1112429

Accounts

Turning the Red Lights Green

Accounts for the year ended 31 March 2024

Contents and Charity Information

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Trustees	Emmanuel Akoju	Philip Lane	
	Hobson Bullman	Caragh McMurtry	
	Sian Constantine	Jane Miller	
	Roger Crabtree	Fred Peeling	
	Peter Hains	Ruth Rogers	
	Anthony Kirk	Susan Wallace	(resigned 29.09.23)

Secretary Elizabeth Taylor

Chief Executive Officer Elizabeth Taylor

Registered Office
Harvey's Barn
Park End
Swaffham Bulbeck
Cambridge
CB25 0NA

Company Registration Number 5485413

Charity Registration Number 1112429

Independent Examiner
Geoff Mann FCIE
Geoff Mann Ltd
Dee House
13 Highworth Avenue
Cambridge
CB4 2BQ

Bankers
Lloyds Bank plc
48 High Street
Newmarket
CB8 8LF

Accounts for the year ended 31 March 2024

Report of the Trustees

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their annual report for the year ended 31 March 2024.

The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (revised with effect 1 January 2019)

Statement of Trustees' Responsibilities

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year.

In preparing those accounts, 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 the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
(iv) State whether the policies adopted are in accordance with the Companies Act 1985 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts.
(v) Observe the methods and principals of the Charities SORP.

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 accounts comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Structure, Governance and Management

Governing document

Turning the Red Lights Green is a company limited by guarantee with charitable status which is governed by a memorandum and articles of association.

Appointment of trustees

Trustees are elected by the membership at the AGM. The board, between AGMs, fills vacancies and decides on co-options.

Accounts for the year ended 31 March 2024

Report of the Trustees

Trustee induction and training

The trustees have reviewed the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission. A trustee handbook and trustee tours of Red2Green's services have been devised in order to assist with their induction and training.

Organisational structure

The charity has a board of trustees who met five times durig the year and are responsible for its strategic direction and policy, in addition, other sub groups meet at regular intervals between the full board meetings. A chief executive officer (CEO) is appointed by the trustees to manage the day to day operations of the charity. Each project manager reports directly to the CEO who monitors their progress, and that of their project, monthly. In planning their activities for the year the trustees have kept in mind the Charity Commission's guidance on public benefit at their trustees meeting.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Objectives and Activities

The charity's objects are to increase opportunities in education, training, work and leisure for people with disabilities and special needs and their carers in South and East Cambridgeshire.

Achievements, Performance and Future Developments

These are covered in the charity's 2024 annual report.

Financial Review

Reserves policy

A revised policy on reserves was agreed at the board meeting held on 29th September 2023 and is stated below:

The trustees seek to maintain a level of reserves which ensure our financial resilience and sustainability. This should take into account the obligations the charity has to its clients, staff, funders ane other stakeholders, recognising the risks identified in our risk register. Primarily this should ensure that Red2Green is sufficiently financially robust to carry out its core activities even during a period of unforeseen difficulty.

Accounts for the year ended 31 March 2024

Report of the Trustees

The trustees have adopted a 'worst-case' scenario in determining the target level of reserves by seeking to retain sufficient funds in order to manage the closure of the charity in an orderly manner equitable to all parties involved. Clearly, this would be a matter of last resort and, hopefully, such reserves could also be employed in a manner to avoid such closure by seeking alternative income streams or other mitigating actions to sustain the charity through a period of great difficulty.

Regular financial forecasts are made throughout the year to compare with the approved budget and these are reviewed as part of our board meetings. Should such forecasts indicate that the reserves policy is under threat the trustees will look to determine if this is likely to be a temporary or a permanent situation and then take appropraite action to mitigate the situation.

The actual level of reserves may also exceed the reserves policy figure. This will provide the trustees with, for example:

- A buffer to cover short term cash flow movements, as are inherent in any organisation which invoices others for services provided
- A fund to exploit a new venture or investment designed to provide a long term benefit to the organisation or its stakeholders
- Funds to provide for the replacement of the charity's fixed assets or expansion of such
- To cover a temporary shortfall in the level of grants obtained which, by their nature, are uncertain and variable

The reserves policy will be reviewed annually as part of the approval of the financial accounts and any recalculation of the amounts needed will be carried out at that time. This will be evidenced in the published accounts of the charity.

The calculation of the reserves policy for 2023/24 is as follows:

The reserves level will be set at £ £188,681		£	
Redundancy		74,757	
Contractual Notices for Staff		79,474	
Rent	Harvey's Barn	9,250	3 month's notice
Rent	Granary Barn	13,200	12 month's notice
Winding down costs		6,000	
Contingency		6,000	
		188,681	
Actual unrestricted reserves as at 31.03.2024		216,411	

Turning the Red Lights Green

Accounts for the year ended 31 March 2024

Report of the Trustees

The values in the table are updated each year based on the latest data available.

The above report has been prepared in accordance with the small companies regime of the Companies Act 2006. It was approved by the trustees on 27 September 2024 and signed on their behalf

Anthony Kirk
Trustee

Accounts for the year ended 31 March 2024

Independent Examiner's Report

To the Trustees of Turning the Red Lights Green

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024 set out on pages 5 to 12.

Responsibilities and Basis of Report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Report

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Geoff Mann.

Geoff Mann FCIE
Geoff Mann Limited
Dee House
Highworth Avenue
Cambridge
CB4 2BQ

Accounts for the year ended 31 March 2024

Statement of Financial Activities

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £
Income							
Incoming resources from generated funds:							
Investment income		2,487	0	2,487	1,528	0	1,528
Incoming resources from charitable activities:							
Contracts for services		782,323	0	782,323	672,071	0	672,071
Grants and donations	2	63,197	89,991	153,188	121,158	65,191	186,349
Miscellaneous income		5,914	0	5,914	8,413	0	8,413
Total Income	1	853,921	89,991	943,912	803,170	65,191	868,361
Expenditure							
Charitable activities		929,629	89,991	1,019,620	786,085	65,191	851,276
Total Expenditure	3	929,629	89,991	1,019,620	786,085	65,191	851,276
		-75,708	0	-75,708	17,085	0	17,085
Transfers	10	0	0	0	0	0	0
Net income/(expenditure) and net movement in funds for the year	5	-75,708	0	-75,708	17,085	0	17,085
Reconciliation of funds							
Total funds brought forward		292,119	0	292,119	275,034	0	275,034
Total funds carried forward		216,411	0	216,411	292,119	0	292,119

Statement of Total Recognised Gains and Losses

There were no recognised gains or losses for 2024 or 2023 other than those included in the Statement of Financial Activities.

Accounts for the year ended 31 March 2024

Balance Sheet

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed Assets					
Tangible assets	7		4,498		8,997
Total Fixed Assets			4,498		8,997
Current Assets					
Stocks		500		500	
Debtors	8	63,269		80,152	
Cash at bank and in hand		168,874		252,349	
Total Current Assets		232,643		333,001	
Creditors: amounts falling due within one year	9	20,730		49,879	
Net Current Assets			211,913		283,122
Net Assets			216,411		292,119
The Funds of the Charity					
Unrestricted funds			216,411		292,119
Restricted funds	11		0		0
Total Charity Funds			216,411		292,119

For the year ended 31 March 2024 the charity was entitled to exemption from audit under section 477 Companies Act 2006 and no notice has been deposited under section 476. The trustees acknowledge their responsibilites for ensuring that the charity keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the charity as at the year end and of its deficit for the year in accordance with the requirements of sections 393 and 394 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the charity.

The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to charities subject to the small companies regime and were approved by the trustees on xx September 2024 and signed on their behalf.

Anthony Kirk
Trustee

Accounts for the year ended 31 March 2024

Notes to the Accounts

1 Accounting Policies

(a) Basis of Preparation of Accounts

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Revised with effect 1 January 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Turning the Red Lights Green meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in relevent accounting policy note(s).

(b) Income

Incoming resources are recognised in the year in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) Expenditure

Includes all expenditure incurred by the charity other than that which has been capitalised.

(d) Operating Leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged against income as incurred.

(e) Pensions

The charity operates a defined contribution pension scheme. The pension charge represents the amounts payable by the charity to the fund in respect of the year.

(f) Fixed Assets

Depreciation is provided on all tangible fixed assets at rates calculated to write-off the costs less estimated residual value of each asset over its expected useful life with a full year's depreciation being charged in the year of acquisition as follows:

Garden buildings	10% straight line basis
Fixtures and fittngs	33.33% straight line basis
Motor vehicles	25% straight line basis

Expenditure on office equipment and garden tools is written off in the year in which it is incurred. The trustees are of the opinion that such expenditure has no economic value, and that, in view of this and the nature of the organisation, such costs should not be capitalised.

The charity only capitalises assets costing in excess of £1,000. Typically assets under this value have an economic benefit to the charity of less than one year and are considered revenue in nature.

(g) **Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure.

(h) **Debtors**

Trade debtors and other debtors are recognised at their settlement amount due after any discounts. Prepayments are valued at the amount prepaid net of any trade discount due.

(i) **Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(j) **Going Concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(k) **Fund Accounting**

Restricted funds are to be used for the specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overhead and support costs.

Designated funds are unrestricted funds, which have been designated for special purposes by the trustees. Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objects of the charity.

Accounts for the year ended 31 March 2024

Notes to the Accounts

2 **Grants and Donations**

	2024			2023		
	Unrestricted funds £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £
Access to Work	8,545	0	8,545	6,580	0	6,580
ARM Holdings	25,000	0	25,000	34,000	0	34,000
Bailey Thomas	0	0	0	15,000	0	15,000
Cambs Community Foundation	0	11,595	11,595	0	9,000	9,000
Cooperative Group	0	0	0	0	2,816	2,816
D'Oyley Carte	0	4,660	4,660	0	0	0
Edward Gostling Foundation	12,500	0	12,500	12,500	0	12,500
Enabling Activities Trust	0	6,500	6,500	0	0	0
European Metal Recyclers	0	0	0	0	6,800	6,800
Evelyn Trust	0	17,123	17,123	0	0	0
Hobson Charity	0	5,000	5,000	0	0	0
Illumina	0	16,113	16,113	0	8,057	8,057
Jurgens Charitable Trust	0	0	0	4,000	0	4,000
Living Sport Foundation	0	0	0	0	5,018	5,018
Lloyds Bank Foundation	0	0	0	23,575	0	23,575
Neighbourly Foundation	0	0	0	0	5,000	5,000
Pye Foundation	4,500	0	4,500	4,500	0	4,500
Robert McAlpine	0	0	0	0	2,500	2,500
Sir Jules Thorn Charitable Trust	0	0	0	3,000	0	3,000
Strangward Trust	0	0	0	5,000	0	5,000
Three Guineas Trust	0	29,000	29,000	0	26,000	26,000
Others less than £2,000	12,652	0	12,652	13,003	0	13,003
	63,197	89,991	153,188	121,158	65,191	186,349

3 **Total Expenditure**

	2024			2023		
	Charitable activities £	Governance costs £	Total expenditure £	Charitable activities £	Governance costs £	Total expenditure £
Governance and strategy	0	980	980	0	960	960
Other costs	198,219	0	198,219	201,494	0	201,494
Staff costs (note 4)	820,421	0	820,421	648,822	0	648,822
	1,018,640	980	1,019,620	850,316	960	851,276

Notes to the Accounts

4 Staff Costs

No remuneration was paid to any of the trustees in the year. Expenses totalling £nil (2023 - £42) were reimbursed to them.

The staff costs were:	2024 £	2023 £
Wages and salaries	720,426	568,334
Social security costs	52,707	39,911
Pension contributions	47,288	40,577
	820,421	648,822

The average weekly number of staff employed by the charity during the year was 39 (2023 - 34)

No member of staff earned more than £60,000.

5 Net Movement in Funds for the Year

The net movement in funds for the year is stated after charging:		2024 £	2023 £
Independent examination fee		980	960
Operating lease rentals:	Land and buildings	52,026	47,307

6 Other Commitments

At 31 March 2024 the charity had annual commitments under non cancellable operating leases as follows:		Land and buildings 2024 £	Land and buildings 2023 £
Expiry date:			
Within three years	Granary Barn	13,200	12,000
Within five year	Harvey's Barn	37,000	1,480

Accounts for the year ended 31 March 2024

Notes to the Accounts

7 **Tangible Fixed Assets**

		Leasehold improvements and garden buildings	Fixtures and fittings	Garden tools and office equipment	Motor vehicles	Total
		£	£	£	£	£
Cost	At 1 April 2023	132,121	19,225	14,991	42,195	208,532
	Additions	0	0	0	0	0
	Disposals	0	0	0	0	0
	At 31 March 2024	132,121	19,225	14,991	42,195	208,532
Depreciation	At 1 April 2023	132,121	19,225	14,991	33,198	199,535
	Charge for the year	0	0	0	4,499	4,499
	Disposals	0	0	0	0	0
	At 31 March 2024	132,121	19,225	14,991	37,697	204,034
Net Book Value	At 31 March 2024	0	0	0	4,498	4,498
	At 1 April 2023	0	0	0	8,997	8,997

8 **Debtors: Due within one year**

	2024	2023
	£	£
Prepayments	2,782	2,613
Other debtors	17,734	13,780
Trade debtors	42,753	63,759
	63,269	80,152

9 **Creditors: Due within one year**

	2024	2023
	£	£
Accruals and deferred income (see below)	3,839	38,208
Trade creditors	16,891	11,671
	20,730	49,879

Notes to the Accounts

9 **Creditors: Due within one year (continued)**

	2024 £	2023 £
Income deferred to the year ended 31 March 2024 included above:		
Cambridgeshire Community Foundation	0	11,595
Coop	3,089	0
ECDC	750	0
Enabling Activities Trust	0	6,500
Illumina	0	16,113
Three Guineas Trust	0	4,000
	3,839	38,208

10 **Related Party Transactions**

There were no related party transactions in the year that required disclosure.

11 **Restricted Funds**

	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£		
Aspirations	0	50,221	50,221	0	0
Core Costs	0	25,113	25,113	0	0
Options	0	14,657	14,657	0	0
	0	89,991	89,991	0	0

Aspirations	Providing life skills training to adults with autistic spectrum conditions.
Core Costs	Head Office and support services such as Finance, Facilities and Management costs to support the operational services.
Options	Horticultural and educational opportunities for adults with disabilities. Providing transport enabling clients to attend activities.

TURNING THE RED LIGHTS GREEN

England & Wales - Charity number 1112429

Accounts

Turning the Red Lights Green

Accounts for the year ended 31 March 2023

Contents and Charity Information

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Trustees	Emmanuel Akoju	(appointed 28.10.22)	Philip Lane	
	Hobson Bullman		Caragh McMurtry	(appointed 28.10.22)
	Sian Constantine	(appointed 28.10.22)	Jane Miller	
	Roger Crabtree		Fred Peeling	
	Jenny Greene	(resigned 05.05.2022)	Ruth Rogers	
	Peter Hains		Susan Wallace	(appointed 28.10.22)
	Anthony Kirk			

Secretary Elizabeth Taylor

Chief Executive Officer Elizabeth Taylor

Registered Office

Harvey's Barn
Park End
Swaffham Bulbeck
Cambridge
CB25 0NA

Company Registration Number 5485413

Charity Registration Number 1112429

Independent Examiner

Geoff Mann FCIE
Geoff Mann Ltd
Dee House
13 Highworth Avenue
Cambridge
CB4 2BQ

Bankers

Lloyds Bank plc
48 High Street
Newmarket
CB8 8LF

Accounts for the year ended 31 March 2023

Report of the Trustees

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their annual report for the year ended 31 March 2023.

The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (revised with effect 1 January 2019)

Statement of Trustees' Responsibilities

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year.

In preparing those accounts, 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 the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
(iv) State whether the policies adopted are in accordance with the Companies Act 1985 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts.
(v) Observe the methods and principals of the Charities SORP.

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 accounts comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Structure, Governance and Management

Governing document

Turning the Red Lights Green is a company limited by guarantee with charitable status which is governed by a memorandum and articles of association.

Appointment of trustees

Trustees are elected by the membership at the AGM. The board, between AGMs, fills vacancies and decides on co-options.

Accounts for the year ended 31 March 2023

Report of the Trustees

Trustee induction and training

The trustees have reviewed the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission. A trustee handbook and trustee tours of Red2Green's services have been devised in order to assist with their induction and training.

Organisational structure

The charity has a board of trustees who met five times durig the year and are responsible for its strategic direction and policy, in addition, other sub groups meet at regular intervals between the full board meetings. A chief executive officer (CEO) is appointed by the trustees to manage the day to day operations of the charity. Each project manager reports directly to the CEO who monitors their progress, and that of their project, monthly. In planning their activities for the year the trustees have kept in mind the Charity Commission's guidance on public benefit at their trustees meeting.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Objectives and Activities

The charity's objects are to increase opportunities in education, training, work and leisure for people with disabilities and special needs and their carers in South and East Cambridgeshire.

Achievements, Performance and Future Developments

These are covered in the charity's 2023 annual report.

Financial Review

Reserves policy

A revised policy on reserves was agreed at the board meeting held on 29th September 2023 and is stated below:

The trustees seek to maintain a level of reserves which ensure our financial resilience and sustainability. This should take into account the obligations the charity has to its clients, staff, funders ane other stakeholders, recognising the risks identified in our risk register. Primarily this should ensure that Red2Green is sufficiently financially robust to carry out its core activities even during a period of unforeseen difficulty.

Accounts for the year ended 31 March 2023

Report of the Trustees

The trustees have adopted a 'worst-case' scenario in determining the target level of reserves by seeking to retain sufficient funds in order to manage the closure of the charity in an orderly manner equitable to all parties involved. Clearly, this would be a matter of last resort and, hopefully, such reserves could also be employed in a manner to avoid such closure by seeking alternative income streams or other mitigating actions to sustain the charity through a period of great difficulty.

Regular financial forecasts are made throughout the year to compare with the approved budget and these are reviewed as part of our board meetings. Should such forecasts indicate that the reserves policy is under threat the trustees will look to determine if this is likely to be a temporary or a permanent situation and then take appropriate action to mitigate the situation.

The actual level of reserves may also exceed the reserves policy figure. This will provide the trustees with, for example:

- A buffer to cover short term cash flow movements, as are inherent in any organisation which invoices others for services provided
- A fund to exploit a new venture or investment designed to provide a long term benefit to the organisation or its stakeholders
- Funds to provide for the replacement of the charity's fixed assets or expansion of such
- To cover a temporary shortfall in the level of grants obtained which, by their nature, are uncertain and variable

The reserves policy will be reviewed annually as part of the approval of the financial accounts and any recalculation of the amounts needed will be carried out at that time. This will be evidenced in the published accounts of the charity.

The calculation of the reserves policy for 2022/23 is as follows:

The reserves level will be set at £263,710 comprising:	£
Redundancy payments	67,580
2 month's salary payments	136,000
Rent (12 month's notice)	48,130
Winding down costs - telephone etc	6,000
Contingency costs	6,000
	263,710
Actual unrestricted reserves as at 31.03.2023	292,119

Report of the Trustees

The values in the table are updated each year based on the latest data available.

The above report has been prepared in accordance with the small companies regime of the Companies Act 2006. It was approved by the trustees on 29 September 2023 and signed on their behalf

Anthony Kirk
Trustee

Accounts for the year ended 31 March 2023

Independent Examiner's Report

To the Trustees of Turning the Red Lights Green

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023 set out on pages 5 to 12.

Responsibilities and Basis of Report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Report

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Geoff Mann FCIE
Geoff Mann Limited
Dee House
Highworth Avenue
Cambridge
CB4 2BQ

Accounts for the year ended 31 March 2023

Statement of Financial Activities

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £
Income							
Incoming resources from generated funds:							
Investment income		1,528	0	1,528	200	0	200
Incoming resources from charitable activities:							
Contracts for services		672,071	0	672,071	546,431	0	546,431
Grants and donations	2	121,158	65,191	186,349	67,333	108,892	176,225
Miscellaneous income		8,413	0	8,413	7,865	0	7,865
Total Income	1	803,170	65,191	868,361	621,829	108,892	730,721
Expenditure							
Charitable activities		786,085	65,191	851,276	617,966	114,489	732,455
Total Expenditure	3	786,085	65,191	851,276	617,966	114,489	732,455
		17,085	0	17,085	3,863	-5,597	-1,734
Transfers	10	0	0	0	0	0	0
Net income/(expenditure) and net movement in funds for the year	5	17,085	0	17,085	3,863	-5,597	-1,734
Reconciliation of funds							
Total funds brought forward		275,034	0	275,034	271,171	5,597	276,768
Total funds carried forward		292,119	0	292,119	275,034	0	275,034

Statement of Total Recognised Gains and Losses

There were no recognised gains or losses for 2023 or 2022 other than those included in the Statement of Financial Activities.

Accounts for the year ended 31 March 2023

Balance Sheet

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed Assets					
Tangible assets	7		8,997		13,496
Total Fixed Assets			8,997		13,496
Current Assets					
Stocks		500		500	
Debtors	8	80,152		18,420	
Cash at bank and in hand		252,349		294,803	
Total Current Assets		333,001		313,723	
Creditors: amounts falling due within one year	9	49,879		52,185	
Net Current Assets			283,122		261,538
Net Assets			292,119		275,034
The Funds of the Charity					
Unrestricted funds			292,119		275,034
Restricted funds	11		0		0
Total Charity Funds			292,119		275,034

For the year ended 31 March 2023 the charity was entitled to exemption from audit under section 477 Companies Act 2006 and no notice has been deposited under section 476. The trustees acknowledge their responsibilites for ensuring that the charity keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the charity as at the year end and of its surplus for the year in accordance with the requirements of sections 393 and 394 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the charity.

The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to charities subject to the small companies regime and were approved by the trustees on 29 September 2023 and signed on their behalf.

Anthony Kirk
Trustee

Accounts for the year ended 31 March 2023

Notes to the Accounts

1 Accounting Policies

(a) Basis of Preparation of Accounts

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Revised with effect 1 January 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Turning the Red Lights Green meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in relevent accounting policy note(s).

(b) Income

Incoming resources are recognised in the year in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) Expenditure

Includes all expenditure incurred by the charity other than that which has been capitalised.

(d) Operating Leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged against income as incurred.

(e) Pensions

The charity operates a defined contribution pension scheme. The pension charge represents the amounts payable by the charity to the fund in respect of the year.

(f) Fixed Assets

Depreciation is provided on all tangible fixed assets at rates calculated to write-off the costs less estimated residual value of each asset over its expected useful life with a full year's depreciation being charged in the year of acquisition as follows:

Garden buildings	10% straight line basis
Fixtures and fittngs	33.33% straight line basis
Motor vehicles	25% straight line basis

Expenditure on office equipment and garden tools is written off in the year in which it is incurred. The trustees are of the opinion that such expenditure has no economic value, and that, in view of this and the nature of the organisation, such costs should not be capitalised.

The charity only capitalises assets costing in excess of £1,000. Typically assets under this value have an economic benefit to the charity of less than one year and are considered revenue in nature.

(g) **Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure.

(h) **Debtors**

Trade debtors and other debtors are recognised at their settlement amount due after any discounts. Prepayments are valued at the amount prepaid net of any trade discount due.

(i) **Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(j) **Going Concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(k) **Fund Accounting**

Restricted funds are to be used for the specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overhead and support costs.

Designated funds are unrestricted funds, which have been designated for special purposes by the trustees. Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objects of the charity.

Notes to the Accounts

2 **Grants and Donations**

	2023			2022		
	Unrestricted funds £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £
Access to Work	6,580	0	6,580	7,933	0	7,933
ARM Holdings	34,000	0	34,000	25,000	0	25,000
Bailey Thomas	15,000	0	15,000	0	0	0
Big Lottery	0	0	0	0	9,478	9,478
Cambs County Council	0	0	0	0	14,869	14,869
Cambs Community Foundation	0	9,000	9,000	0	0	0
Cooperative Group	0	2,816	2,816	0	0	0
Digital Lifeline	0	0	0	0	4,000	4,000
Edward Gostling Foundation	12,500	0	12,500	0	0	0
Enabling Activities Trust	0	0	0	0	12,000	12,000
European Metal Recyclers	0	6,800	6,800	0	3,200	3,200
Heritage Lottery Fund	0	0	0	0	35,618	35,618
Illumina	0	8,057	8,057	0	0	0
Jurgens Charitable Trust	4,000	0	4,000	0	0	0
Living Sport Foundation	0	5,018	5,018	0	0	0
Lloyds Bank Foundation	23,575	0	23,575	25,046	0	25,046
Neighbourly Foundation	0	5,000	5,000	0	0	0
Pye Foundation	4,500	0	4,500	4,500	0	4,500
Robert McAlpine	0	2,500	2,500	0	0	0
Sir Jules Thorn Charitable Trust	3,000	0	3,000	0	0	0
Strangward Trust	5,000	0	5,000	0	0	0
Suffolk County Council	0	0	0	0	4,727	4,727
Three Guineas Trust	0	26,000	26,000	0	25,000	25,000
Others less than £2,000	13,003	0	13,003	4,854	0	4,854
	121,158	65,191	186,349	67,333	108,892	176,225

3 **Total Expenditure**

	2023			2022		
	Charitable activities £	Governance costs £	Total expenditure £	Charitable activities £	Governance costs £	Total expenditure £
Governance and strategy	0	960	960	0	940	940
Other costs	201,494	0	201,494	225,272	0	225,272
Staff costs (note 4)	648,822	0	648,822	506,243	0	506,243
	850,316	960	851,276	731,515	940	732,455

Notes to the Accounts

4 **Staff Costs**

No remuneration was paid to any of the trustees in the year. Expenses totalling £42 (2022 - £nil) were reimbursed to them.

The staff costs were:	2023 £	2022 £
Wages and salaries	568,334	443,090
Social security costs	39,911	28,656
Pension contributions	40,577	34,497
	648,822	506,243

The average weekly number of staff employed by the charity during the year was 34 (2022 - 28)

No member of staff earned more than £60,000.

5 **Net Movement in Funds for the Year**

The net movement in funds for the year is stated after charging:		2023 £	2022 £
Independent examination fee		960	940
Operating lease rentals:	Land and buildings	47,307	39,668

6 **Other Commitments**

At 31 March 2023 the charity had annual commitments under non cancellable operating leases as follows:		Land and buildings 2023 £	Land and buildings 2022 £
Expiry date:			
Within one year	Harvey's Barn	1,480	37,246
Within four years	Granary Barn	12,000	12,659

Accounts for the year ended 31 March 2023

Notes to the Accounts

7 **Tangible Fixed Assets**

		Leasehold improvements and garden buildings £	Fixtures and fittings £	Garden tools and office equipment £	Motor vehicles £	Total £
Cost	At 1 April 2022	132,121	19,225	14,991	42,195	208,532
	Additions	0	0	0	0	0
	Disposals	0	0	0	0	0
	At 31 March 2023	132,121	19,225	14,991	42,195	208,532
Depreciation	At 1 April 2022	132,121	19,225	14,991	28,699	195,036
	Charge for the year	0	0	0	4,499	4,499
	Disposals	0	0	0	0	0
	At 31 March 2023	132,121	19,225	14,991	33,198	199,535
Net Book Value	At 31 March 2023	0	0	0	8,997	8,997
	At 1 April 2022	0	0	0	13,496	13,496

8 **Debtors: Due within one year**

	2023 £	2022 £
Prepayments	2,613	11,034
Other debtors	13,780	0
Trade debtors	63,759	7,386
	80,152	18,420

9 **Creditors: Due within one year**

	2023 £	2022 £
Accruals and deferred income (see below)	38,208	35,625
Sundry creditors	0	5,460
Trade creditors	11,671	11,100
	49,879	52,185

Notes to the Accounts

9 **Creditors: Due within one year (continued)**

	2023 £	2022 £
Income deferred to the year ended 31 March 2023 included above:		
Cambridgeshire Community Foundation	11,595	0
Edward Gostling Foundation	0	12,500
Enabling Activities Trust	6,500	0
European Metal Recycling	0	1,800
Illumina	16,113	0
Lloyds Foundation	0	21,325
Three Guineas Trust	4,000	0
	38,208	35,625

10 **Related Party Transactions**

There were no related party transactions in the year that required disclosure.

11 **Restricted Funds**

	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£		
Aspirations	0	51,366	51,366	0	0
Core Costs	0	6,000	6,000	0	0
Options	0	7,825	7,825	0	0
	0	65,191	65,191	0	0

Aspirations	Providing life skills training to adults with autistic spectrum conditions.
Core Costs	Head Office and support services such as Finance, Facilities and Management costs to support the operational services.
Options	Horticultural and educational opportunities for adults with disabilities. Providing transport enabling clients to attend activities.

TURNING THE RED LIGHTS GREEN

England & Wales - Charity number 1112429

Accounts

Turning the Red Lights Green

Accounts for the year ended 31 March 2022

Contents and Charity Information

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Trustees	Hobson Bullman	Philip Lane	(appointed 20 May 2021)
	Roger Crabtree	Jane Miller	
	Jenny Greene	Fred Peeling	
	Peter Hains	Ruth Rogers	
	Anthony Kirk		
Secretary		Jackie Fernandez	(resigned 22 October 2021)
		Elizabeth Taylor	(appointed 22 October 2021)
Chief Executive Officer		Jackie Fernandez	(resigned)
		Elizabeth Taylor	(appointed)
Registered Office		Harvey's Barn Park End Swaffham Bulbeck Cambridge CB25 0NA	
Company Registration Number		5485413	
Charity Registration Number		1112429	
Independent Examiner		Geoff Mann FCIE Geoff Mann Ltd Dee House 13 Highworth Avenue Cambridge CB4 2BQ	
Bankers		Lloyds Bank plc 48 High Street Newmarket CB8 8LF	

THURSDAY

ABJURFWW

A08 29/12/2022 #131

COMPANIES HOUSE

Accounts for the year ended 31 March 2022

Report of the Trustees

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their annual report for the year ended 31 March 2022.

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In preparing those accounts, the trustees are required to:

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(iii) Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
(iv) State whether the policies adopted are in accordance with the Companies Act 1985 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts.
(v) Observe the methods and principals of the Charities SORP.

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 accounts comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

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Governing document

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Accounts for the year ended 31 March 2022

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The trustees have reviewed the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission. A trustee handbook and trustee tours of Red2Green's services have been devised in order to assist with their induction and training.

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Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Objectives and Activities

The charity's objects are to increase opportunities in education, training, work and leisure for people with disabilities and special needs and their carers in South and East Cambridgeshire.

Achievements, Performance and Future Developments

These are covered in the charity's 2022 annual report.

Financial Review

Reserves policy

A formal policy on reserves was agreed at the 17th May 2019 meeting of the management committee. It states:

The trustees have set a reserves policy which requires:

> Reserves be maintained at a level which ensures that Red2Green's organisation's core activity could continue during a period of unforeseen difficulty
> A proportion of reserves be maintained in a readily realisable form.

Accounts for the year ended 31 March 2022

Report of the Trustees

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle.

It takes into account:

Risks associated with each stream of income and expenditure being different from that budgeted - see Red2Green's financial risk assessment
Planned activity level.
Red2Green's commitments.

Current reserves level target

The reserves level will be set at £178,285 comprising:	£
Redundancy payments	56,876
2 month's salary payments	97,526
Rent, service charge and VAT (1 quarter)	11,883
Winding down costs - telephone etc	6,000
Contingency costs	6,000
	178,285

This policy will be monitored and reviewed yearly by the trustees.

The above report has been prepared in accordance with the small companies regime of the Companies Act 2006. It was approved by the trustees on 28 October 2022 and signed on their behalf

Anthony Kirk
Trustee

Accounts for the year ended 31 March 2022

Independent Examiner's Report

To the Trustees of Turning the Red Lights Green

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022 set out on pages 5 to 12.

Responsibilities and Basis of Report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Report

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Geoff Mann FCIE
Geoff Mann Limited
Dee House
Highworth Avenue
Cambridge
CB4 2BQ

Accounts for the year ended 31 March 2022

Statement of Financial Activities

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £
Income							
Incoming resources from generated funds:							
Investment income		200	0	200	1,187	0	1,187
Incoming resources from charitable activities:							
Contracts for services		546,431	0	546,431	454,874	0	454,874
Grants and donations	2	67,333	108,892	176,225	86,757	113,588	200,345
Miscellaneous income		7,865	0	7,865	9,850	0	9,850
Total Income	1	621,829	108,892	730,721	552,668	113,588	666,256
Expenditure							
Charitable activities		617,966	114,489	732,455	529,980	113,271	643,251
Total Expenditure	3	617,966	114,489	732,455	529,980	113,271	643,251
		3,863	-5,597	-1,734	22,688	317	23,005
Transfers	10	0	0	0	0	0	0
Net income/(expenditure) and net movement in funds for the year	5	3,863	-5,597	-1,734	22,688	317	23,005
Reconciliation of funds							
Total funds brought forward		271,171	5,597	276,768	248,483	5,280	253,763
Total funds carried forward		275,034	0	275,034	271,171	5,597	276,768

Statement of Total Recognised Gains and Losses

There were no recognised gains or losses for 2022 or 2021 other than those included in the Statement of Financial Activities.

Accounts for the year ended 31 March 2022

Balance Sheet

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed Assets					
Tangible assets	7		13,496		12,459
Total Fixed Assets			13,496		12,459
Current Assets					
Stocks		500		500	
Debtors	8	18,420		11,499	
Cash at bank and in hand		294,803		296,731	
Total Current Assets		313,723		308,730	
Creditors: amounts falling due within one year	9	52,185		44,421	
Net Current Assets			261,538		264,309
Net Assets			275,034		276,768
The Funds of the Charity					
Unrestricted funds			275,034		271,171
Restricted funds	10		0		5,597
Total Charity Funds			275,034		276,768

For the year ended 31 March 2022 the charity was entitled to exemption from audit under section 477 Companies Act 2006 and no notice has been deposited under section 476. The trustees acknowledge their responsibilites for ensuring that the charity keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the charity as at the year end and of its deficit for the year in accordance with the requirements of sections 393 and 394 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the charity.

The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to charities subject to the small companies regime and were approved by the trustees on 28 October 2022 and signed on their behalf.

Anthony Kirk
Trustee

Accounts for the year ended 31 March 2022

Notes to the Accounts

1 **Accounting Policies**

(a) **Basis of Preparation of Accounts**

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Revised with effect 1 January 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Turning the Red Lights Green meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in relevent accounting policy note(s).

(b) **Income**

Incoming resources are recognised in the year in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) **Expenditure**

Includes all expenditure incurred by the charity other than that which has been capitalised.

(d) **Operating Leases**

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged against income as incurred.

(e) **Pensions**

The charity operates a defined contribution pension scheme. The pension charge represents the amounts payable by the charity to the fund in respect of the year.

(f) **Fixed Assets**

Depreciation is provided on all tangible fixed assets at rates calculated to write-off the costs less estimated residual value of each asset over its expected useful life with a full year's depreciation being charged in the year of acquisition as follows:

Garden buildings	10% straight line basis
Fixtures and fittngs	33.33% straight line basis
Motor vehicles	25% straight line basis

Expenditure on office equipment and garden tools is written off in the year in which it is incurred. The trustees are of the opinion that such expenditure has no economic value, and that, in view of this and the nature of the organisation, such costs should not be capitalised.

The charity only capitalises assets costing in excess of £1,000. Typically assets under this value have an economic benefit to the charity of less than one year and are considered revenue in nature.

(g) **Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure.

(h) **Debtors**

Trade debtors and other debtors are recognised at their settlement amount due after any discounts. Prepayments are valued at the amount prepaid net of any trade discount due.

(i) **Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(j) **Going Concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(k) **Fund Accounting**

Restricted funds are to be used for the specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overhead and support costs.

Designated funds are unrestricted funds, which have been designated for special purposes by the trustees. Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objects of the charity.

Accounts for the year ended 31 March 2022

Notes to the Accounts

2 **Grants and Donations**

	2022			2021		
	Unrestricted funds £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £
Access to Work	7,933	0	7,933	0	0	0
ARM Holdings	25,000	0	25,000	25,000	0	25,000
Bailey Thomas	0	0	0	0	5,500	5,500
Big Lottery	0	9,478	9,478	0	32,700	32,700
Cambs County Council	0	14,869	14,869	0	14,625	14,625
D'Oyley Carte	0	0	0	0	3,000	3,000
Digital Lifeline	0	4,000	4,000	0	0	0
Enabling Activities Trust	0	12,000	12,000	0	0	0
European Metal Recyclers	0	3,200	3,200	0	0	0
Heritage Lottery Fund	0	35,618	35,618	0	32,763	32,763
HMRC job retention scheme	0	0	0	15,824	0	15,824
Learning Disability Partnership	0	0	0	20,154	0	20,154
Lloyds Bank Foundation	25,046	0	25,046	11,740	0	11,740
Pye Foundation	4,500	0	4,500	4,500	0	4,500
Suffolk County Council	0	4,727	4,727	0	0	0
Three Guineas Trust	0	25,000	25,000	0	25,000	25,000
Others less than £2,000	4,854	0	4,854	9,539	0	9,539
	67,333	108,892	176,225	86,757	113,588	200,345

3 **Total Expenditure**

	2022			2021		
	Charitable activities £	Governance costs £	Total expenditure £	Charitable activities £	Governance costs £	Total expenditure £
Governance and strategy	0	940	940	0	920	920
Other costs	225,272	0	225,272	159,880	0	159,880
Staff costs (note 4)	506,243	0	506,243	482,451	0	482,451
	731,515	940	732,455	642,331	920	643,251

Notes to the Accounts

4 **Staff Costs**

No remuneration was paid to any of the trustees in the year. Expenses totalling £nil (2021 - £nil) were reimbursed to them.

The staff costs were:	2022 £	2021 £
Wages and salaries	443,090	425,830
Social security costs	28,656	25,433
Pension contributions	34,497	31,188
	506,243	482,451

The average weekly number of staff employed by the charity during the year was 28 (2021 - 27)

No member of staff earned more than £60,000.

5 **Net Movement in Funds for the Year**

The net movement in funds for the year is stated after charging:		2022 £	2021 £
Independent examination fee		940	920
Operating lease rentals:	Land and buildings	39,668	45,354

6 **Other Commitments**

At 31 March 2022 the charity had annual commitments under non cancellable operating leases as follows:	Land and buildings 2022 £	Land and buildings 2021 £
Expiry date:		
Within one year	12,659	7,667
Within three years	37,246	33,959

Accounts for the year ended 31 March 2022

Notes to the Accounts

7 **Tangible Fixed Assets**

		Leasehold improvements and garden buildings £	Fixtures and fittings £	Garden tools and office equipment £	Motor vehicles £	Total £
Cost	At 1 April 2021	132,121	19,225	14,991	35,112	201,449
	Additions	0	0	0	17,995	17,995
	Disposals	0	0	0	10,912	10,912
	At 31 March 2022	132,121	19,225	14,991	42,195	208,532
Depreciation	At 1 April 2021	132,121	12,816	14,991	29,062	188,990
	Charge for the year	0	6,409	0	10,549	16,958
	Disposals	0	0	0	10,912	10,912
	At 31 March 2022	132,121	19,225	14,991	28,699	195,036
Net Book Value	At 31 March 2022	0	0	0	13,496	13,496
	At 1 April 2021	0	6,409	0	6,050	12,459

8 **Debtors: Due within one year**

	2022 £	2021 £
Prepayments	11,034	0
Trade debtors	7,386	11,499
	18,420	11,499

9 **Creditors: Due within one year**

	2022 £	2021 £
Accruals and deferred income (see below)	35,625	31,046
Other creditors	0	0
Sundry creditors	5,460	0
Trade creditors	11,100	13,375
	52,185	44,421

Notes to the Accounts

9 Creditors: Due within one year (continued)

	2022 £	2021 £
Income deferred to the year ended 31 March 2022 included above:		
Edward Gostling Foundation	12,500	0
Enabling Activities Trust	0	6,000
European Metal Recycling	1,800	0
Lloyds TSB Foundation	21,325	25,046
	35,625	31,046

10 Restricted Funds

	Brought forward £	Income £	Expenditure £	Transfers	Carried forward	Tangible fixed assets £	Net current assets £
Aspirations	0	43,678	43,678	0	0	0	0
Cogs2Computers	0	35,618	31,098	-4,520	0	0	0
Core Costs	2,957	7,736	15,213	4,520	0	0	0
Options	2,640	21,860	24,500	0	0	0	0
	5,597	108,892	114,489	0	0	0	0

Aspirations	Providing life skills training to adults with autistic spectrum conditions.
Cogs2Computers	Project studying the history of computing funded by the Heritage Lottery Fund
Core Costs	Head Office and support services such as Finance, Facilities and Management costs to support the operational services.
Options	Horticultural and educational opportunities for adults with disabilities Providing transport enabling clients to attend activities.

11 Related Party Transactions

There were no related party transactions in the year that required disclosure.

TURNING THE RED LIGHTS GREEN

England & Wales - Charity number 1112429

Accounts

Turning the Red Lights Green

Accounts for the year ended 31 March 2021

Contents and Charity Information

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Trustees	Hobson Bullman	Philip Lane	(appointed 20 May 2021)
	Roger Crabtree	Jane Miller	
	Jenny Greene	Fred Peeling	
	Peter Hains	Ruth Rogers	
	Anthony Kirk		

Secretary	Jackie Fernandez
Chief Executive Officer	Jackie Fernandez
Registered Office	Harvey's Barn Park End Swaffham Bulbeck Cambridge CB25 0NA
Company Registration Number	5485413
Charity Registration Number	1112429
Independent Examiner	Geoff Mann FCIE Geoff Mann Ltd Dee House 13 Highworth Avenue Cambridge CB4 2BQ
Bankers	Lloyds Bank plc 48 High Street Newmarket CB8 8LF

Accounts for the year ended 31 March 2021

Report of the Trustees

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their annual report for the year ended 31 March 2021.

The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (revised with effect 1 January 2019)

Statement of Trustees' Responsibilities

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year.

In preparing those accounts, 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 the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
(iv) State whether the policies adopted are in accordance with the Companies Act 1985 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts.
(v) Observe the methods and principals of the Charities SORP.

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 accounts comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Structure, Governance and Management

Governing document

Turning the Red Lights Green is a company limited by guarantee with charitable status which is governed by a memorandum and articles of association.

Appointment of trustees

Trustees are elected by the membership at the AGM. The board, between AGMs, fills vacancies and decides on co-options.

Accounts for the year ended 31 March 2021

Report of the Trustees

Trustee induction and training

The trustees have reviewed the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission. A trustee handbook and trustee tours of Red2Green's services have been devised in order to assist with their induction and training.

Organisational structure

The charity has a board of trustees who met five times durig the year and are responsible for its strategic direction and policy, in addition, other sub groups meet at regular intervals between the full board meetings. A chief executive officer (CEO) is appointed by the trustees to manage the day to day operations of the charity. Each project manager reports directly to the CEO or the deputy CEO who monitor their progress, and that of their project, monthly. In planning their activities for the year the trustees have kept in mind the Charity Commission's guidance on public benefit at their trustee meetings.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Objectives and Activities

The charity's objects are to increase opportunities in education, training, work and leisure for people with disabilities and special needs and their carers in South and East Cambridgeshire.

Achievements, Performance and Future Developments

These are covered in the charity's 2021 annual report.

Financial Review

Reserves policy

A formal policy on reserves was agreed at the 17th May 2019 meeting of the management committee. It states:

The trustees have set a reserves policy which requires:

> Reserves be maintained at a level which ensures that Red2Green's organisation's core activity could continue during a period of unforeseen difficulty
> A proportion of reserves be maintained in a readily realisable form.

Accounts for the year ended 31 March 2021

Report of the Trustees

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle.

It takes into account:

Risks associated with each stream of income and expenditure being different from that budgeted - see Red2Green's financial risk assessment
Planned activity level.
Red2Green's commitments.

Current reserves level target

The reserves level will be set at £146,234 comprising:

	£
Redundancy payments	50,389
2 month's salary payments	73,500
Rent, service charge and VAT (1 quarter)	12,345
Winding down costs - telephone etc	5,000
Contingency costs	5,000
	146,234

This policy will be monitored and reviewed yearly by the trustees.

The above report has been prepared in accordance with the small companies regime of the Companies Act 2006. It was approved by the trustees on 22 October 2021 and signed on their behalf

Anthony Kirk
Trustee

Accounts for the year ended 31 March 2021

Independent Examiner's Report

To the Trustees of Turning the Red Lights Green

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021 set out on pages 5 to 12.

Responsibilities and Basis of Report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Report

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Geoff Mann

Geoff Mann FCIE
Geoff Mann Limited
Dee House
Highworth Avenue
Cambridge
CB4 2BQ

18 November 2024

Accounts for the year ended 31 March 2021

Statement of Financial Activities

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £
Income							
Incoming resources from generated funds:							
Investment income		1,187	0	1,187	1,220	0	1,220
Incoming resources from charitable activities:							
Contracts for services		454,874	0	454,874	458,009	0	458,009
Grants and donations	2	86,757	113,588	200,345	63,122	61,578	124,700
Miscellaneous income		9,850	0	9,850	10,952	0	10,952
Total Income	1	552,668	113,588	666,256	533,303	61,578	594,881
Expenditure							
Charitable activities		529,980	113,271	643,251	487,352	64,218	551,570
Total Expenditure	3	529,980	113,271	643,251	487,352	64,218	551,570
		22,688	317	23,005	45,951	-2,640	43,311
Transfers	10	0	0	0	0	0	0
Net income/(expenditure) and net movement in funds for the year	5	22,688	317	23,005	45,951	-2,640	43,311
Reconciliation of funds							
Total funds brought forward		248,483	5,280	253,763	202,532	7,920	210,452
Total funds carried forward		271,171	5,597	276,768	248,483	5,280	253,763

Statement of Total Recognised Gains and Losses

There were no recognised gains or losses for 2021 or 2020 other than those included in the Statement of Financial Activities.

Accounts for the year ended 31 March 2021

Balance Sheet

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed Assets					
Tangible assets	7		12,459		27,645
Total Fixed Assets			12,459		27,645
Current Assets					
Stocks		500		500	
Debtors	8	11,499		19,312	
Cash at bank and in hand		296,731		299,933	
Total Current Assets		308,730		319,745	
Creditors: amounts falling due within one year	9	44,421		93,627	
Net Current Assets			264,309		226,118
Net Assets			276,768		253,763
The Funds of the Charity					
Unrestricted funds			271,171		248,483
Restricted funds	10		5,597		5,280
Total Charity Funds			276,768		253,763

For the year ended 31 March 2021 the charity was entitled to exemption from audit under section 477 Companies Act 2006 and no notice has been deposited under section 476. The trustees acknowledge their responsibilites for ensuring that the charity keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the charity as at the year end and of its surplus for the year in accordance with the requirements of sections 393 and 394 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the charity.

The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to charities subject to the small companies regime and were approved by the trustees on 22 October 2021 and signed on their behalf.

Anthony Kirk
Trustee

Notes to the Accounts

1 Accounting Policies

(a) Basis of Preparation of Accounts

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Revised with effect 1 January 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Turning the Red Lights Green meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in relevent accounting policy note(s).

(b) Income

Incoming resources are recognised in the year in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) Expenditure

Includes all expenditure incurred by the charity other than that which has been capitalised.

(d) Operating Leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged against income as incurred.

(e) Pensions

The charity operates a defined contribution pension scheme. The pension charge represents the amounts payable by the charity to the fund in respect of the year.

(f) Fixed Assets

Depreciation is provided on all tangible fixed assets at rates calculated to write-off the costs less estimated residual value of each asset over its expected useful life with a full year's depreciation being charged in the year of acquisition as follows:

Garden buildings	10% straight line basis
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The charity only capitalises assets costing in excess of £1,000. Typically assets under this value have an economic benefit to the charity of less than one year and are considered revenue in nature.

(g) **Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure.

(h) **Debtors**

Trade debtors and other debtors are recognised at their settlement amount due after any discounts. Prepayments are valued at the amount prepaid net of any trade discount due.

(i) **Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(j) **Going Concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(k) **Fund Accounting**

Restricted funds are to be used for the specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overhead and support costs.

Designated funds are unrestricted funds, which have been designated for special purposes by the trustees. Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objects of the charity.

Notes to the Accounts

2 Grants and Donations

	2021			2020		
	Unrestricted funds £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £
ARM Holdings	25,000	0	25,000	25,000	0	25,000
Bailey Thomas	0	5,500	5,500	0	5,500	5,500
Big Lottery	0	32,700	32,700	0	0	0
Cambs County Council	0	14,625	14,625	0	0	0
D'Oyley Carte	0	3,000	3,000	0	0	0
Enabling Activities Trust	0	0	0	0	6,000	6,000
Heritage Lottery Fund	0	32,763	32,763	0	5,087	5,087
HMRC job retention scheme	15,824	0	15,824	0	0	0
Learning Disability Partnership	20,154	0	20,154	20,053	0	20,053
Lloyds Bank Foundation	11,740	0	11,740	6,700	0	6,700
Mrs Smith and Mount	0	0	0	0	2,085	2,085
NHS Cambridgeshire	0	0	0	0	17,906	17,906
Pye Foundation	4,500	0	4,500	4,500	0	4,500
Three Guineas Trust	0	25,000	25,000	0	25,000	25,000
Others less than £2,000	9,539	0	9,539	6,869	0	6,869
	86,757	113,588	200,345	63,122	61,578	124,700

3 Total Expenditure

	2021			2020		
	Charitable activities £	Governance costs £	Total expenditure £	Charitable activities £	Governance costs £	Total expenditure £
Governance and strategy	0	920	920	0	900	900
Other costs	159,880	0	159,880	144,604	0	144,604
Staff costs (note 4)	482,451	0	482,451	406,066	0	406,066
	642,331	920	643,251	550,670	900	551,570

Notes to the Accounts

4 Staff Costs

No remuneration was paid to any of the trustees in the year. Expenses totalling £nil (2020 - £nil) were reimbursed to them.

The staff costs were:	2021 £	2020 £
Wages and salaries	425,830	360,386
Social security costs	25,433	17,756
Pension contributions	31,188	27,924
	482,451	406,066

The average weekly number of staff employed by the charity during the year was 27 (2020 - 20)

No member of staff earned more than £60,000.

5 Net Movement in Funds for the Year

The net movement in funds for the year is stated after charging:		2021 £	2020 £
Independent examination fee		920	900
Operating lease rentals:	Land and buildings	45,354	32,000

6 Other Commitments

At 31 March 2021 the charity had annual commitments under non cancellable operating leases as follows:	Land and buildings 2021 £	Land and buildings 2020 £
Expiry date:		
Within one year	7,667	0
Within three years	33,959	32,000

Accounts for the year ended 31 March 2021

Notes to the Accounts

7 **Tangible Fixed Assets**

		Leasehold improvements and garden buildings £	Fixtures and fittings £	Garden tools and office equipment £	Motor vehicles £	Total £
Cost	At 1 April 2020	132,121	19,225	14,991	35,112	201,449
	Additions	0	0	0	0	0
	Disposals	0	0	0	0	0
	At 31 March 2021	132,121	19,225	14,991	35,112	201,449
Depreciation	At 1 April 2020	132,121	6,408	14,991	20,284	173,804
	Charge for the year	0	6,408	0	8,778	15,186
	Disposals	0	0	0	0	0
	At 31 March 2021	132,121	12,816	14,991	29,062	188,990
Net Book Value	At 31 March 2021	0	6,409	0	6,050	12,459
	At 1 April 2020	0	12,817	0	14,828	27,645

8 **Debtors: Due within one year**

	2021 £	2020 £
Prepayments	0	2,626
Trade debtors	11,499	16,686
	11,499	19,312

9 **Creditors: Due within one year**

	2021 £	2020 £
Accruals and deferred income (see below)	31,046	66,992
Other creditors	0	5,000
Sundry creditors	0	16,893
Trade creditors	13,375	4,742
	44,421	93,627

Notes to the Accounts

9 Creditors: Due within one year (continued)

	2021 £	2020 £
Income deferred to the year ended 31 March 2022 included above:		
Bailey Thomas	0	5,500
D'Oyley Carte	0	3,000
Enabling Activities Trust	6,000	0
Heritage Lottery Fund	0	32,762
Lloyds TSB Foundation	25,046	25,730
	31,046	66,992

10 Restricted Funds

	Brought forward £	Income £	Expenditure £	Transfers	Carried forward	Tangible fixed assets £	Net current assets £
Aspirations	0	26,132	26,132	0	0	0	0
Bottisham Café	0	5,500	5,500	0	0	0	0
Cogs2Computers	0	32,763	32,763	0	0	0	0
Core Costs	0	32,994	30,037	0	2,957	0	2,957
Options	5,280	16,199	18,839	0	2,640	2,640	0
	5,280	113,588	113,271	0	5,597	2,640	2,957

Aspirations	Providing life skills training to adults with autistic spectrum conditions.
Bottisham Café	Opportunities for people to learn customer service and food preparation skills.
Cogs2Computers	Project studying the history of computing funded by the Heritage Lottery Fund
Core Costs	Head Office and support services such as Finance, Facilities and Management costs to support the operational services.
Options	Horticultural and educational opportunities for adults with disabilities Providing transport enabling clients to attend activities.

11 Related Party Transactions

There were no related party transactions in the year that required disclosure.