

Transition Wilmslow

Charity Number 1201884

V5

Financial Statements for the period ended 31 December 2023

Version History

V1 Original – prepared by Ian Smallwood and Jackie Gradwell based on Charity Commission Guidance. Reviewed by Andrew Backhouse

V2 – Copy incorporating the changes from Andrew Backhouse

V3 – Copy including minor wording changes to make Trustees report read better and replaced Receipt & Payments account with income/expenditure types (eg donations) rather than by fund (eg lindow)

- Change Helen Lederer resigned 1 March 2024

V4 - Added Quaker House as registered address

Remove Sarah Fox as trustee

Reserves Policy – Drafted sentence that covers this for the trustees to approve

Fixed link to Annual Report 2023.

Reformatted accounts to split and show Restrictions to Grants.

V5 Included explanatory statement re Riverside and Police Chief Commissioner grant / negative opening balance.

Transition Wilmslow

Trustees Report

For the period ended 31 December 2023

Charity Name Transition Wilmslow

Charity number 1201884

Registered Address Quaker Meeting House,
1A Bourne Street, Wilmslow, Cheshire, SK9 5HD.

Website [Transition Wilmslow | Community Group](https://www.transition-wilmslow.co.uk/)

Trustees	Pippa Jones	Appointed 9 February 2023 Retired 9 March 2023
	Andrew Backhouse	Appointed 9 February 2023
	Jacqueline Gradwell	Appointed 7 November 2023
	Lisa Johnson	Appointed 5 October 2023
	Lisa McClory	Appointed 9 March 2023
	Lata Anderson	Appointed 9 February 2023
	Ken Wallace	Appointed 9 February 2023
	Jean Hill	Appointed 9 February 2023
	Georgie Johnson	Appointed 9 February 2023
	Sarah Fox	Appointed 9 February 2023 Retired 31 December 2023
	Helen Lederer	Appointed 9 February 2023 Retired 31 December 2023

Officers	Chair	Andrew Backhouse
	Treasurer	Jacqueline Gradwell
	Secretary	Sarah Fox

Bankers Co-op Bank, 1 Balloon St, Manchester
Yorkshire Building Society

Structure, Governance and Management

The charity is registered with Charities Commission (England and Wales) as a Charitable Incorporated Organisation. The charity was registered on 9 February 2023. Prior to this date the activities of the charity were undertaken by Transition Wilmslow as a voluntary association.

The charity is operated under the rules of its constitution dated 9 February 2023.

Board of Trustees

Trustees are technically the members of the CIO, and are appointed from the wider pool of active participants in the work of Transition Wilmslow to bring a range of experience and skills to the Board. The trustees who served during the year are listed in the front of this document.

New trustees are given access to the Constitution and the latest accounts, are encouraged to undertake trustee training provided by Cheshire East Council for Voluntary Service, of which Transition Wilmslow is a member, and have their role explained by a current member of the Board.

The Role of Trustees is:-

- To agree the organisational budget and ensure that legal, financial, HR and other requirements are met, in particular maintaining accounting records, and to produce annual accounts and an annual report.
- To regularly review the governing document and the charity's activities, and ensure that the charity operates within its remit and objectives
- To consider the future sustainability of the organisation — balancing what is needed now with what will be needed in the future, actively considering options relating to diversification and income generation, ensuring that funding strategies comply with good practice and ethical considerations.
- To ensure that the funding/financing strategy is implemented effectively.

Annual General Meeting (AGM)

A minimum of 14 days' notice is given for the AGM, with the documents sent out including the annual statement of accounts and trustees' annual report.

Trustee Meetings

The trustees meet at least quarterly, including a public AGM

Public Benefit Statement

The Trustees, in their meetings, have referred to the Charities Commission guidance on Public Benefit, including the guidance "public benefit: running a Charity (PB2)" In making their decisions.

This is to ensure that the charity's activities provide public benefit and promote the charitable objectives as set out in the charities governing document.

Objectives

Transition Wilmslow aims to build a sustainable town by working with people across our whole community to look after our natural environment, address climate change and share skills and knowledge. We undertake actions relating to our mission via a range of regular groups including food, trees, energy, transport and others.

Charitable Objects

The charitable objects of Transition Wilmslow are:

(a) to advance the conservation, protection and improvement of the natural environment and the prudent use of natural resources for the benefit of the public in Wilmslow, Handforth and surrounding areas through promotion, awareness raising and skill sharing to build community resilience to combat climate change and resource scarcity; and

(b) to advance the education of the public in the conservation, protection and improvement of the physical and natural environment.

Groups and Activities

Transition Wilmslow established a series of groups to encourage activities which support its charitable objectives:

- Community Gardens
- Tree and Woodland Group
- Energy Group
- Transport Group
- Lindow Moss
- Environment and Planning
- Repair Cafe

The activities of Transition Wilmslow and its groups are set out in its published Annual Report which can also be found on our website at:

https://www.transitionwilmslow.co.uk/files/ugd/b944b4_a6caab24a4144f8598081b3aec524fb5.pdf

Meetings

Transition Wilmslow has regular monthly meeting, usually the 3rd Thursday at 7.30PM at the Friends Meeting House on Bourne Street Wilmslow, to catch up with progress from our groups, discuss areas of interest and plan events.

Trustees Remuneration and expenses

The trustees receive no remuneration

The trustees can claim expenses (e.g. mileage)

Financial Review

These accounts are for the first period of Transition Wilmslow Charity. Prior to the Charity being registered on 9 February 2023, the organisation existed as a voluntary association, reporting annually in March.

During 2023 the Charity has received £11,385. The majority of the receipts are for the Lindow Moss (£4k), and Market Garden (£4k) Projects. The Repair café has generated £1k in the period.

The expenditure in the period amounted to £4,139.

In the period the charity generated a net receipt of £7,245.

At the end of the period the Charity had £19,719. in cash funds. The majority of the funds (£15k) are to be used for the designated projects in the future.

The purchase of the second polytunnel at Wilmslow Community Gardens was funded by grants from Riverside and Police Chief Commissioner (received April 2023 and August 2023). The negative opening balance reflects the payment for the polytunnel (January 2023), prior to receipt of all funds, but following the formal offer of such, and before becoming registered as CIO on 9 February 2023.

There is a Reserves policy to ensure adequate free reserves are available to cover any unforeseen expenditure. The minimum reserves are set at £4,000. The policy is subject to periodic review by the Board of Trustees.

Independent Examiner's Report to the Trustees of Transition Wilmslow

I report to the trustees on my examination of the accounts of the Transition Wilmslow ("Charity") for the period ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of Transition Wilmslow, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or

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.

Signed: Benjamin Steer

Name: Benjamin Steer ACMA CGMA

Address: 33 Vale Head, Handforth, Wilmslow, SK9 3BP

Date: 31/10/2024

Transition Wilmslow
Accounts for the period from 9 February 2023 to 31 December 2023

Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year Total funds
	£	£	£	£	£
A1 Receipts					
Donations	4,967.88	0.00	0.00	4,967.88	0.00
Fund raising event receipts	321.95	0.00	0.00	321.95	0.00
Grants received	0.00	5,871.00	0.00	5,871.00	0.00
Interest received	224.13	0.00	0.00	224.13	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
<i>Gross income for Annual Return</i>	5,513.96	5,871.00	0.00	11,384.96	0.00
A2 Asset and investment sales					
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
<i>Sub total</i>	0.00	0.00	0.00	0.00	0.00
<i>Total receipts</i>	5,513.96	5,871.00	0.00	11,384.96	0.00
A3 Payments					
Donation	26.99	0.00	0.00	26.99	0.00
Equipment	7.00	371.00	0.00	378.00	0.00
Fund raising event costs	0.00	630.44	0.00	630.44	0.00
Garden supplies	270.77	699.74	0.00	970.51	0.00
Insurance	756.88	0.00	0.00	756.88	0.00
Misc	75.00	612.49	0.00	687.49	0.00
Publicity	82.22	306.67	0.00	388.89	0.00
Rent	96.00	0.00	0.00	96.00	0.00
Telephone, internet	0.00	143.88	0.00	143.88	0.00
Training	60.00	0.00	0.00	60.00	0.00
	0.00	0.00	0.00	0.00	0.00
<i>Sub total</i>	1,374.86	2,764.22	0.00	4,139.08	0.00
A4 Asset and investment purchases					
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
<i>Sub total</i>	0.00	0.00	0.00	0.00	0.00
<i>Total payments</i>	1,374.86	2,764.22	0.00	4,139.08	0.00
<i>Net of receipts/(payments)</i>	4,139.10	3,106.78	0.00	7,245.88	0.00
A5 Transfers between funds	0.00	0.00	0.00	0.00	0.00
A6 Cash funds at 9 February 2023					
Unrestricted - Undesignated - General	5,105.15	0.00	0.00	5,105.15	0.00
Unrestricted -Designated - Lindow Moss	1,595.16	0.00	0.00	1,595.16	0.00
Unrestricted - Designated - Gardens	726.67	0.00	0.00	726.67	0.00
Restricted - Income - TN_Plot 2 Plate	0.00	5,000.00	0.00	5,000.00	0.00
Restricted - Income - Riverside&PoliceCC_Poly	0.00	-3,000.00	0.00	-3,000.00	0.00
Restricted - Income - Riverside_Events	0.00	2,701.00	0.00	2,701.00	0.00
Restricted - Income - TN_Zoom&Market	0.00	344.90	0.00	344.90	0.00
	7,426.98	5,045.90	0.00	12,472.88	0.00
<i>Cash funds this year end</i>	11,566.08	8,152.68	0.00	19,718.76	0.00

Transition Wilmslow
Accounts for the period from 9 February 2023 to 31 December 2023
Statement of assets and liabilities at the end of the period

B1 Cash funds	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year Total funds
	£	£	£	£	£
Unrestricted - Undesignated - General	4,848.41	0.00	0.00	4,848.41	5,105.15
Unrestricted -Designated - Lindow Moss	3,962.94	0.00	0.00	3,962.94	1,595.16
Unrestricted - Designated - Repair Café	990.06	0.00	0.00	990.06	0.00
Unrestricted - Designated - Gardens	1,764.67	0.00	0.00	1,764.67	726.67
Restricted - Income - Discover Lindow Moss	0.00	500.00	0.00	500.00	0.00
Restricted - Income - TN_Plot 2 Plate	0.00	3,757.67	0.00	3,757.67	5,000.00
Restricted - Income - WTC_PAT Testing	0.00	0.00	0.00	0.00	0.00
Restricted - Income - Riverside&PoliceCC_Poly	0.00	0.00	0.00	0.00	-3,000.00
Restricted - Income - Riverside_Events	0.00	1,693.99	0.00	1,693.99	2,701.00
Restricted - Income - SchoolsArt Lindow	0.00	2,000.00	0.00	2,000.00	0.00
Restricted - Income - TN_Zoom&Market	0.00	201.02	0.00	201.02	344.90
	0.00	0.00	0.00	0.00	0.00
Total cash funds	11,566.08	8,152.68	0.00	19,718.76	12,472.88

B2 Other monetary assets	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year Total funds
	£	£	£	£	£
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00

B3 Investment assets	Fund to which asset belongs	Cost	Current Value	Last Year Value
		£	£	£
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00

B4 Assets retained for the charity's own use	Fund to which asset belongs	Cost	Current value	Last Year Value
		£	£	£
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00

B5 Liabilities	Fund to which liability relates	When due	Amount due	Amount due
			£	£
			0.00	0.00
			0.00	0.00
			0.00	0.00

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of Approval
Andrew Backhouse	Andrew Backhouse	31/10/24

Notes to the Accounts- Accounting Policies

1. Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts are prepared on the Receipts & Payments basis.

2. Going Concern

The accounts have been prepared on a going concern basis.

3. Prior Period Accounts

No prior period figures have been included in the accounts as this is the first accounting period for the Charity Transition Wilmslow.

4. Income

- a. Recognition of Income – Income is included in the Receipts and Payments Account when the charity receives the funds.
- b. Offsetting – there has been no offsetting of assets and liabilities, or receipts and payments.
- c. Tax reclaims on donations and gifts – Gift aid is included in the income when it is received from HMRC. Any gift aid is treated as part of the gift and is include in the same fund as the original donation unless donor has specified otherwise.
- d. Volunteer help – the value of any voluntary help received is not included in the accounts.
- e. Income from interest and dividends is included in the accounts when received

5. Assets

- a. Cash funds are measured at the amount of cash/ funds held in banks.
- b. Other Monetary Assets (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.
- c. Investment assets (e.g. quoted shares, traded bonds and similar investments) are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

6. Liabilities

- a. Liabilities are listed where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

7. Acting as Agent

Income is collected specifically for passing to other bodies and so do not represent income for the Charity. These are not included in the Receipts and Payments Account.

8. Direct Taxation

All the activities of the Charity are charitable and therefore exempt from income tax, capital gains tax and inheritance tax. There are no trading profits on which corporation tax is payable.

9. Fund Accounting

The use of funds is determined by the following categories:

- Unrestricted - General Funds that are freely available for the purpose of the Charity and Designated Funds which have been set aside for specific purposes but remain at the discretion of the Charity.
- Restricted - Earmarked by the donor or testator for certain specific purposes.
- Endowment Funds - The capital must be preserved and only the income may be used for the specific or general purposes stipulated by the donor or testator.