

Company Registration Number - 08331345

The Charity Registration Number is :- 1151387

Wilmslow Guild
Report and Accounts
31 August 2020

Wilmslow Guild

Report and accounts for the year ended 31 August 2020

Contents

	Page
Principal's Report	1
Reference and administrative information	2
Trustees' Annual Report	4
Independent examiner's report	9
<i>Funds Statements:-</i>	
Statement of Financial Activities	10
Statement of Financial Activities - Prior Year statement	11
Movements in funds	12
Income and Expenditure account	13
Balance sheet	14
Cash flow statement	15
Notes to the accounts	17

Wilmslow Guild

Principal's report for the year ended 31 August 2020

The academic year 2019/20 was the 94th year of the charity and it has continued to meet its objects by providing an inclusive and broad curriculum of liberal lifelong learning. The academic year started well and there was a growth in the number of activities offered as well as an increase in community engagement in the first two terms of the year. This all stopped abruptly due to the global COVID-19 pandemic.

The COVID-19 pandemic caused Wilmslow Guild to stop delivery of face-to-face activities from 16th March until 31st August 2020. The Spring term ended earlier than planned; however, this gave a month to reassess the curriculum and develop a new distance (online) learning provision. The majority of activities that could be delivered remotely were reconfigured into four-week teaching blocks that commenced at the start of the summer term. The delivery of distance learning continued beyond the scheduled end of term all the way through to the end of the summer holiday. It was this swift change of method of delivery and the additional eight weeks of activities that enabled Wilmslow Guild to make a small surplus for the academic / financial year.

There were two significant projects planned for the year: refurbishment of the ground floor at 1 Bourne Street to create a community café; and the commissioning of a new website for the charity.

The community café project was nearing the end of the planning phase when the national lockdown commenced. An architect had produced drawings, the work had been put out to tender, quotations for the work had been received and grant funding had been obtained to partially fund the work. The community café project has been postponed until 2021 and we are very grateful for the grant donors for agreeing to continue to fund the project.

The launch of a new website was also delayed. All stakeholders were consulted at the beginning of the academic year; and, after considerable consideration of what was needed a specification was created for a bespoke website that will deliver an integrated site which combines: a CMS, sales platform and digital marketing platform. The new website was commissioned in August 2020 and is expected to be online at the beginning of 2021.

As always, the educational and administrative staff teams have provided exceptional support to me and each other; their hard work and dedication goes well beyond reasonable expectations. It must also be noted that our achievements have only been possible due to the support and commitment of our team of volunteers whose effort and enthusiasm is greatly appreciated.

P. A. Riordan
BSc MSc PGCE FREG FSET
Principal
30th November 2020

Reference and administrative information

Charity name and number

Wilmslow Guild

The charity is registered in England and Wales with the Charity Commission for England and Wales.

Registered charity number: 11511387

Registered company number: 08331345

Registered Office

Wilmslow Guild
1 Bourne Street
Wilmslow
Cheshire
SK9 5HD

Telephone number: 01625 523 903

Email address: info@wilmslowguild.org

Website: www.wilmslowguild.org

Legal Structure of the charity

Wilmslow Guild is a charity incorporated as a company limited by guarantee. The governing document is the memorandum and articles of association dated 14 December 2012.

The trustees of the charity are the directors of the company for the purposes of company law; throughout this report they are collectively known as the Trustees.

Trustees

The trustees in office on the date the report was approved were:

Janet Douglas	Chairman	Appointed 8 November 2013
John Dennis		Appointed 1 April 2014
Grace Reed		Appointed 23 April 2018
Sue Radley		Co-opted 30 June 2020

The following trustees served during the period under report:

Andrew Johnson Bird		Resigned 21 October 2019
Geoffrey Levermore		Resigned 15 December 2019
Keith Barlow	Co-opted 20 March 2020	Resigned 16 July 2020
Helen Anne Armstrong		Resigned 21 July 2020
Rayna Jackson		Resigned 21 September 2020

Principal

P. A. Riordan
BSc MSc PGCE FREG FSET

Professional Advisors**Legal**

Myerson Solicitors LLP
Grosvenor House
20 Barrington Road
Altrincham
Cheshire
WA14 1HB

Bankers

National Westminster Bank PLC
4/6 Grove Street
Wilmslow Cheshire
SK9 1EE

Independent Examiner

Eric Langer BSc FCA
Langer & Co.
8/10 Gatley Road
Cheadle Cheshire
SK8 1PY

Insurance Brokers

Delta Corporate Risk
Suite 2
Bailey Court
Green Street
Macclesfield
Cheshire
SK10 1JQ

Pension Administrators

National Employment Savings Trust
Riverside House
Southwark Bridge Road
London
SE1 9HA

Trustees' report for the year ended 31 August 2020

The Trustees present their annual report and accounts for the year ending 31 August 2020 which have been prepared in accordance with the Companies Acts 2006, the Charities Act 2011 and SORP (Statement of Recommended Practice for Accounting and reporting by Charities) 2015 as amended 2016.

Background to Wilmslow Guild

In 1922 the Wilmslow Educational Society (WES) working in conjunction with the Workers Educational Association (WEA) organised their first series of lectures and in subsequent years the Religious Society of Friends kindly loaned their school room to the WES for some courses and the performance of plays. In the Spring of 1926, it was decided to form a new organisation which was separate from the WEA, it would be called the "Beacon Guild" and be based at Bourne Street. The new organisation published its first syllabus for the season 1926-27 and it grew steadily from its inception with the support of Wilmslow Society of Friends, Cheshire County Council and the Ministry of Education. The name of the charity changed to Wilmslow Beacon Guild in 1939 and to Wilmslow Guild in 1940. On 30 April 1963 Wilmslow Guild was registered as a charity in accordance the Charities Act because this was a condition for funding by the Ministry of Education.

Wilmslow Guild, now officially an unincorporated charity, continued to grow in terms of provision and number of participants. In 2012 the Trustees decided, due to the size of the organisation, to change the legal status of the charity to an incorporated charity. Throughout the charity's existence its purpose has remained the same: to provide a centre in which men and women may find opportunities for enrichment of life through education, fellowship and co-operative effort for the welfare of the community.

Organisational Structure

The Trustees are responsible for policy matters and the overall direction of the charity and have absolute discretion in applying its funds for the furtherance of the objects of the charity. The Board reviews all of the policies of the Guild on a cyclical basis. None of the Trustees has any beneficial interest in the charity, nor receives any remuneration, and each Trustee guarantees to contribute £1 in the event of winding up.

The Board of Trustees meets six times a year for ordinary meetings in addition to the annual general meeting. The Board of Trustees may also invite other individuals as appointed to advise and report, but only the Trustees have voting rights.

The Finance Committee, which reports to the board, meets prior to the board meetings to review: budgets, investments, financial performance and controls, the financial implications of any special initiatives, risk management and to finalise the audited accounts and annual report for the approval of the Board of Trustees. Remuneration for all staff is reviewed and agreed annually by the Remuneration Committee, advised by the Principal.

The Board of Trustees delegate responsibility for all operational matters of the charity to the Principal.

Recruitment, election and training of trustees

The power of appointing successor or additional trustees is vested in the Members of the charitable company, the majority of whom are trustees of the charity. The memorandum and articles of association state that there must be at least six and no more than twelve trustees. One third of the trustees must retire at each Annual General Meeting; retiring Trustees are eligible for re-appointment.

Trustees are selected on the basis of their specialist skills and knowledge of relevance to the Wilmslow Guild.

New Trustee induction is undertaken on a one to one basis when they are elected as Trustees. They are briefed on their legal obligations under charity and company law, the content of the memorandum and articles of association, the charity structure and decision-making processes, recent activities and financial performance and plans. There is formal training for Trustees as required.

Risk management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to manage and mitigate these.

Detailed consideration of risks is delegated to the Finance Committee, assisted by the Principal. A formal review of Wilmslow Guild's risk management processes and the risk register is undertaken as part of the cyclical policy review undertaken by the Board of Trustees.

Strategic Review

Summary of Wilmslow Guild's objectives

The memorandum and articles of association set out how the income and property of the charity are to be used to advance the charitable purpose.

The objects of the charity are:

- (a) to promote the benefit of the inhabitants of Wilmslow and the neighbourhood together defined by the areas known as Wilmslow and Handforth and the civil parishes of Alderley Edge, Chorley and Mottram St. Andrew, without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving conditions of life for the said inhabitants;
- (b) to establish, or secure the establishment of a community centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects; and
- (c) to promote such other purposes that are charitable according to the laws of England and Wales and for the benefit of the public as may from time to time be determined by the Trustees.

A set of "Values and Aims" have now been established to compliment the "Vision and Mission" statements.

A Development and Strategic Plan was written in 2018 which sets out organisational objectives from implementation up to 2021, the plan is being implemented in conjunction with fundraising goals to deliver the objects of the charity.

Summary of the main achievements during the year

The 2019/20 academic year marked the 94th anniversary of the founding of Wilmslow Guild and the programme has continued to develop with a greater and more diverse curriculum than in previous years.

During the 2019/20 academic and financial year Wilmslow Guild:

- expended more than £475,000 in the day to day cost of providing education and leisure-time occupations
- commenced the new café and community hub project
- commenced the new IT infrastructure project (website and customer relationship management systems)
- agreed new partnership with Cheshire East Carers Hub
- continued its long-term partnership with Time Out charity
- continued its long-term partnership with British Heart Foundation
- continued its long-term partnership with Cheshire East Council
- continued its long-term partnership with Macclesfield Museums
- continued its long-term partnership with North West Ambulance Service

Educational activities during the year included

- delivered 498 un-accredited (un-validated) short courses
- enrolled 5570 students onto the short courses
- engaged 73 fully-qualified teachers for the delivery of the short courses
- enrolled 847 participants onto 19 groups, clubs and societies

Fundraising

The charity has engaged in small scale and one-off fundraising activities since its inception. Provision of activities has expanded in recent years and this has caused the charity to seek more funding to enable it to deliver its objectives. The charity now raises funds from a broader spectrum of sources; from large grant awarding bodies to small scale giving by individuals.

A substantial proportion of the Development Officer's time has been used this year ensuring that the charity remains compliant for long-term planned sustainable fundraising. The Development Officer has successfully raised funds for the café and community hub project and secured; and, secured a contract with Cheshire east Borough Council for the delivery of adult community education courses.

The charity has undertaken a number of income-generating activities which subsidise the cost of the educational programme. These activities alone do not generate sufficient funds to sustain the charity's programme. As such, the charity is indebted to the generous individuals and organisations who provide donations and grants to support work in the furtherance of its charitable objectives.

Role of volunteers

Wilmslow Guild is supported by approximately 100 volunteers who assist with the administration of the charity; the running of the groups, clubs and societies; the maintenance of 1 Bourne Street; the marketing of the charity; fundraising for the charity and exhibitions of the students' Art and Craft work.

Public benefit

In setting their objectives and planning their activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and specific guidance on the advancement of education for public benefit.

Subsidies are applied to all the charity's activities. The purpose of the entire programme of activities is the advancement of education in conjunction with the maintenance and improvement of health and wellbeing. No students are excluded due to financial circumstances; concessions and waivers are granted for students in financial need.

Financial review

The charity's financial position at the end of the year ended 31 August 2020

The financial position of the charity at 31 August 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
Net income	3,844	25,503
Unrestricted Revenue Funds available for the general purposes of the charity	22,588	29,791
Designated Revenue Funds	470,000	465,203
Total Unrestricted Funds	492,588	494,994
Restricted Revenue Funds	19,957	13,707
Total Funds	512,545	508,701

Financial review of the position at the reporting date, 31 August 2020.

Total income of £477,456 was generated with the bulk of this (£457,049) by way of fees from members participating in the Guild's programme of courses and activities, the direct cost of which was £236,575. After overheads (including 'Governance' £2,460), total costs fell to £473,612 resulting in an overall surplus of £3,844.

The Trustees took the decision to leave the Strategic Reserve at £80,000. The Land and Building Fund was reduced to £340,000. With a view to future roof repairs the Building Repair Fund was increased to £50,000.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Investment policy and investment objectives.

Under the memorandum and articles of association, the charity has the power to invest in any way that the trustees see fit, providing that such powers of investment are only exercised for the purpose of attaining the objects of the charity and in a manner that is legally charitable. The current investment objective is to maximise income yield while maintaining the value of capital in real terms.

The finance Committee monitors performance and reports to the Board of Trustees on a regular basis. Members of the Finance Committee have background experience and knowledge of finance. An independent investment advisor assists the Trustees when necessary.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The tenure of premises for the charity to deliver its programme of activities is considered to be a risk. The lease on 1 Bourne Street, the primary site for delivery of the programme, will expire in 2062. The Trustees have decided that the acquisition of permanent premises for the charity to deliver its charitable purpose is a key strategic objective to ensure the future of the charity. The building at 1 Bourne Street is a modular system built timber framed construction dating from 1962. It was constructed in accordance with the lease and is currently considered practical and economic to maintain in accordance with the lease for the remainder of the term. The building, whilst fit for purpose, will require ongoing maintenance and repair as well as internal remodelling to ensure that it functions well for the delivery of the charity's objectives.

Plans For the Future

The trustees of Wilmslow Guild have a clear plan for the future of the charity. However, the timing of the implementation of the plan is subject to the circumstances caused by the COVID-19 pandemic. The trustees intend to steadily expand the provision of activities offered by the charity to deliver its objects during the next five years. This will be achieved by increasing the number of courses, clubs and societies delivered; and to offer this expanded provision in a way that is accessible to a larger proportion of the adult population. There will be an expansion of face-to-face learning in the East Cheshire and South Manchester areas as and when community venues become available. There will also be an increase in the number of distance learning/online courses. To assist with the marketing of the expansion of the charity: a new website will come online in 2021; and the charity will be renamed with a non-geographical name to disassociate all provision with a sole location.

Disclosure of information to the independent examiner

All of the Trustees have confirmed that there is no information of which they are aware which is relevant to the independent examination, but of which the independent examiner is unaware. All Trustees have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiner is aware of such information.

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 30.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

05/01/2021

This report was approved by the board of trustees on

Janet Douglas

Janet Douglas
Chairman of the Board of Trustees

Report of the Independent Examiner to the Trustees of Wilmslow Guild on the financial statements for the year ended 31 August 2020

I report to the Trustees on my examination of the financial statements of the charity on pages 1 to 30 for the year ended 31 August 2020.

Responsibilities and the basis of the report

As described on page 7, you, the Charity's Trustees (and also its directors for the purposes of company law), are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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 Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by with Section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of 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
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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 financial statements to be reached.



.....
Eric Langer BSc FCA
ICAEW

8 January 2021

.....
Date

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Wilmslow Guild - Statement of Financial Activities for the year ended 31 August 2020

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2020, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Income & Endowments from:					
Donations & Legacies	A1	128	7,882	8,010	1,192
Charitable activities	A2	457,049	-	457,049	570,363
Other trading activities	A3	1,995	-	1,995	268
Investments	A4	4,725	-	4,725	1,964
Other	A5	5,677	-	5,677	6,642
Total income	A	469,574	7,882	477,456	580,429
Expenditure on:					
Raising funds	B1	9,584	-	9,584	3,093
Charitable activities	B2	462,396	1,632	464,028	551,834
Total expenditure	B	471,980	1,632	473,612	554,927
Net income for the year		(2,406)	6,250	3,844	25,502
Net income after transfers	A-B-C	(2,406)	6,250	3,844	25,502
Net movement in funds		(2,406)	6,250	3,844	25,502
Reconciliation of funds:-					
	E				
Total funds brought forward		494,994	13,707	508,701	483,199
Total funds carried forward		492,588	19,957	512,545	508,701

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 17 to 30 form an integral part of these accounts.

Wilmslow Guild - Statement of Financial Activities for the year ended 31 August 2020

	SOR P Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income & Endowments from:				
Donations & Legacies	A1	1,192	-	1,192
Charitable activities	A2	570,363	-	570,363
Other trading activities	A3	268	-	268
Investments	A4	1,964	-	1,964
Other	A5	6,642	-	6,642
Total income	A	580,429	-	580,429
Expenditure on:				
Raising funds	B1	3,093	-	3,093
Charitable activities	B2	551,834	-	551,834
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	554,927	-	554,927
Net gains on investments	B4	-	-	-
Net income for the year		25,502	-	25,502
Transfers between funds	C	-	-	-
Net income after transfers		25,502	-	25,502
Net movement in funds		25,502	-	25,502
Reconciliation of funds:-				
Total funds brought forward	E	469,492	13,707	483,199
Total funds carried forward		494,994	13,707	508,701

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 17 to 30 form an integral part of these accounts.

Wilmslow Guild - Statement of Financial Activities for the year ended 31 August 2020

Movements in revenue and capital funds for the year ended 31 August 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	494,994	13,707	508,701	483,199
Recognised gains and losses before transfers	(2,406)	6,250	3,844	25,502
	492,588	19,957	512,545	508,701
Closing revenue funds	492,588	19,957	512,545	508,701

Designated revenue funds included within the unrestricted funds above

	Total Funds 2020 £	Last year Total Funds 2019 £
At 1 September	465,203	448,258
Transfer (to)/from revenue accumulated funds	4,797	16,945
At 31 August	470,000	465,203

The purposes for which these funds have been designated are described in Note 17 to the accounts.

Summary of funds	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	22,588	19,957	42,545	43,498
Revenue designated funds	470,000	-	470,000	465,203
Total funds	492,588	19,957	512,545	508,701

The notes attached on pages 17 to 30 form an integral part of these accounts.

Wilmslow Guild - Statement of Financial Activities for the year ended 31 August 2020

Wilmslow Guild

Income and Expenditure Account for the year ended 31 August 2020 as required by the Companies Act 2006

	2020 £	2019 £
Income		
Income from operations	467,054	571,823
Investment income		
Interest receivable	4,725	1,964
Other operating income	5,677	6,642
Gross income in the year before exceptional items	477,456	580,429
Gross income in the year including exceptional items	477,456	580,429
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	454,950	542,630
Depreciation and amortisation	6,618	6,804
Fundraising costs	9,584	3,093
Governance costs	2,460	2,400
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	473,612	554,927
Net income before tax in the financial year	3,844	25,502
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	3,844	25,502
Retained surplus for the financial year	3,844	25,502

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 17 to 30 form an integral part of these accounts.

Wilmslow Guild - Balance Sheet as at 31 August 2020

		SORP		2020	2019
	Note	Ref		£	£
Fixed assets		A			
Tangible assets	9	A2		248,625	255,243
Current assets		B			
Debtors	10	B2	2,049	20,130	
Cash at bank and in hand		B4	359,887	416,482	
Total current assets			361,936	436,612	
Creditors: amounts falling due within one year	11	C1	(98,016)	(183,154)	
Net current assets				263,920	253,458
The total net assets of the charity				512,545	508,701

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds					
Restricted Revenue Funds	15	D2	19,957	13,707	
				19,957	13,707
Unrestricted Funds					
Unrestricted Revenue Funds	15	D3	22,588	29,791	
				22,588	29,791
Designated Funds					
Designated Revenue Funds	15	D3	470,000	465,203	
				470,000	465,203
Total charity funds				512,545	508,701

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Janet Douglas

Janet Douglas

Chairman of the board of trustees 05/01/2021
Approved by the board of trustees on

The notes attached on pages 17 to 30 form an integral part of these accounts.

Wilmslow Guild**Cash Flow Statement for the year ended 31 August 2020**

		2020 £	2019 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>(61,320)</u>	<u>11,085</u>
<i>Cash flows from investing activities</i>			
Interest received		4,725	1,964
Net cash provided by investing activities	B	<u>4,725</u>	<u>1,964</u>
<i>Cash flows from financing activities</i>			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>(56,595)</u>	<u>13,049</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 August 2020		(56,595)	13,049
Cash and cash equivalents at 1 September 2019		<u>416,482</u>	<u>403,433</u>
Cash at bank and in hand less overdrafts at 31 August		<u>359,887</u>	<u>416,482</u>

Wilmslow Guild

Cash Flow Statement for the year ended 31 August 2020

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	3,844	25,502
Adjustments for :-		
Depreciation charges	6,618	6,804
Dividends, interest and rents from investments	(4,725)	(1,964)
Decrease in debtors	18,081	7,811
Increase in creditors, excluding loans	(85,138)	(27,068)
Net cash provided by operating activities	A (61,320)	11,085

Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand at for the year ended 31 August 2020	359,887	416,482
Total cash and cash equivalents	359,887	416,482

Analysis of change in net debt

	At start of year	Cash Flows	At end of year
Cash	416,482	(56,595)	359,887
Total	416,482	(56,595)	359,887

Notes to the Accounts for the year ended 31 August 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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), Charities SORP(FRS102), as amended by Update Bulletin 1.

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to Charities SORP (FRS102) in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following Charities SORP (FRS102) instead of Charities SORP (FRSSE) to the extent necessary to give a true and fair view in the circumstances.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Risks and future assumptions

The charity constitutes a public benefit entity as defined by FRS102.

The charity is an company limited by guarantee registered in England. The principal address of the charity is 1 Bourne Street, Wilmslow, Cheshire, SK9 5HD.

Policies relating to categories of income and income recognition.

Categories of Income and recognition

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from charitable activities is the provision of classes and courses relating to those taking place before the year end. Any income relating to those taking place in the next year is deferred.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Fundraising costs are those incurred in relation to activities for generating funds.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the fees and costs linked to the strategic management of the charity.

Wilmslow Guild

Notes to the Accounts for the year ended 31 August 2020

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, less accumulated depreciation.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold premises	Straight line over life of lease
Plant and machinery	Straight line over 3 years
Fixtures, fittings and equipment	20 % reducing balance

Only items over £500 with a resale value are now capitalised.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are measured at their payable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no matters of significance that require reporting in respect of the financial instruments.

Wilmslow Guild

Notes to the Accounts for the year ended 31 August 2020

5 Net surplus before tax in the financial year

	2020 £	2019 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	6,618	6,804
Pension costs	3,103	1,149

6 Staff costs and emoluments

Salary costs	2020 £	2019 £
Gross Salaries excluding trustees and key management personnel	193,099	127,623
Employer's National Insurance for all staff	8,619	8,481
Employer's operating costs of defined contribution pension schemes	3,103	1,149
Total salaries, wages and related costs	204,821	137,253

The average number of full time staff employed in the year was 16 6

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	15	5
Engaged on fundraising activities	1	1
The estimated full time equivalent number of all staff employed as above	16	6

No Trustees received remuneration or expenses in the year.

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :-

	2020 £	2019 £
£70,001 to £80,000	-	1
£90,001 to £100,000	1	-
	1	1

The pension details of such higher paid staff were :-

	£	£
Contributions for the provision of money purchase pension	2,366	918

Numbers of such staff to whom benefits are accruing :-

	No	No
Under money purchase pension schemes	1	1
	1	1

Principal

The remuneration in the year was	98,527	74,569
Pension contributions paid by the employer	2,366	918
Total remuneration package included in	100,893	75,487

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

Wilmslow Guild

Notes to the Accounts for the year ended 31 August 2020

8 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Classes & Courses and Clubs & Societies	172,503	172,503	-	85,665
Total	<u>172,503</u>	<u>172,503</u>	<u>-</u>	<u>85,665</u>
			2020 £	2019 £
These deferrals are included in creditors			<u>85,665</u>	<u>172,503</u>
<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Classes & Courses and Clubs & Societies	199,421	199,421	-	172,503
Total	<u>199,421</u>	<u>199,421</u>	<u>-</u>	<u>172,503</u>
			2019 £	2018 £
These deferrals are included in creditors			<u>172,503</u>	<u>199,421</u>

9 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Fixtures, Fittings and Equipment	Total
	£	£	£	£
Cost				
At 1 September 2019	287,723	18,569	12,267	318,559
At 31 August 2020	<u>287,723</u>	<u>18,569</u>	<u>12,267</u>	<u>318,559</u>
Depreciation				
At 1 September 2019	36,211	18,569	8,536	63,316
Charge for the year	5,872	-	746	6,618
At 31 August 2020	<u>42,083</u>	<u>18,569</u>	<u>9,282</u>	<u>69,934</u>
Net book value				
At 31 August 2020	<u>245,640</u>	<u>-</u>	<u>2,985</u>	<u>248,625</u>
At 31 August 2019	<u>251,512</u>	<u>-</u>	<u>3,731</u>	<u>255,243</u>

Wilmslow Guild

Notes to the Accounts for the year ended 31 August 2020

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Fixtures, Fittings and Equipment	Total
	£	£	£	£
Cost				
01 September 2018	287,723	18,569	12,267	318,559
31 August 2019	287,723	18,569	12,267	318,559
Depreciation				
01 September 2018	30,339	18,569	7,604	56,512
Charge for the year	5,872	-	932	6,804
31 August 2019	36,211	18,569	8,536	63,316
Net book value				
31 August 2019	251,512	-	3,731	255,243
31 August 2018	257,384	-	4,663	262,047

10 Debtors

	2020	2019
	£	£
Trade debtors	-	5,000
Prepayments and accrued income	2,049	10,273
Other debtors	-	4,857
	2,049	20,130

11 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	1,378	6,459
Accruals	5,396	3,388
Deferred Income - Unrestricted & designated funds	85,665	172,503
PAYE, NIC VAT and other taxes	4,522	-
Other creditors	1,055	804
	98,016	183,154

12 Income and Expenditure account summary

	2020	2019
	£	£
At 1 September 2019	508,701	483,199
Surplus after tax for the year	3,844	25,502
At 31 August 2020	512,545	508,701

13 No related party transactions

There were no transactions with related parties in the year, except with regard to trustees' remuneration, which are fully disclosed in notes above.

Wilmslow Guild

Notes to the Accounts for the year ended 31 August 2020

14 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	248,625	-	248,625
Current Assets	27,385	314,594	19,957	361,936
Current Liabilities	-	(98,016)	-	(98,016)
	27,385	465,203	19,957	512,545

At 1 September 2019	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	255,243	-	-	255,243
Current Assets	(42,298)	465,203	13,707	436,612
Current Liabilities	(183,154)	-	-	(183,154)
	29,791	465,203	13,707	508,701

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2019	Movement in funds in 2020	Transfers between funds in 2020	Funds carried forward to 2021
	£	£	£	£
	See Note 16			
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	29,791	(2,406)	(4,797)	22,588
Designated Revenue Funds	465,203	-	4,797	470,000
Total unrestricted and designated funds	494,994	(2,406)	-	492,588
Restricted funds:-				
Residential Courses	13,707	-	-	13,707
Chairs and Tables	-	-	-	-
N-Compass	-	6,250	-	6,250
Total restricted funds	13,707	6,250	-	19,957
Total charity funds	508,701	3,844	-	512,545

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2020	2020	2020	2020
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	469,574	(471,980)	-	(2,406)
Restricted funds:-				
Residential Courses	-	-	-	-
Chairs and Tables	1,632	(1,632)	-	-
N-Compass	6,250	-	-	6,250
	477,456	(473,612)	-	3,844

Wilmslow Guild

Notes to the Accounts for the year ended 31 August 2020

17 The purposes for which the funds as detailed in note 15 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

The trustees have designated three funds.

Land & Buildings Fund. Funds designated for the provision of land and buildings to enable the future operation of the charity. £5,203 was transferred out of this fund during the year and the balance in the fund at 31 August 2020 was £340,000 (2019 £345,203).

Designated Revenue Funds Strategic Reserve. Funds designated to assist the Guild to be run down and wound up in an orderly and responsible fashion in the event of the guild being financially unable to continue. There was no movement in this fund during the year and the balance at 31 August 2020 was £80,000.

Building Repair Fund. Funds designated for major building repairs. £10,000 was transferred into this fund during the year and the balance at 31 August 2020 was £50,000 (2019 £40,000).

Restricted funds:-

Residential Courses Donation received from The Lamb Guild of Holly Royde on their cessation for the provision of residential courses.

Chairs and Tables Grant from Wilmslow Town Council for 50% of the costs of new tables and chairs. Fully utilised in year.

N-Compass Grant from N-Compass for the provision of a Carer's course in the year ending 31 August 2021

18 Ultimate controlling party

The charity is under the control of its legal members.

Wilmslow Guild is a company limited by guarantee and accordingly does not have share capital. The address of the registered office is 1 Bourne Street, Wilmslow, Cheshire, SK9 5HD.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Wilmslow Guild

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP

This analysis is classsified by conventional nominal descriptions and not by activity.

19 Donations, Grants and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Donations and gifts from individuals				
Small donations individually less than £1000	128	-	128	192
Total donations and gifts from individuals	128	-	128	192
	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Legacies receivable				
Legacies individually more than £1,000	-	-	-	1,000
Total legacies receivable	-	-	-	1,000
	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Revenue grants and donations from non public bodies				
Wilmslow Town Council	-	1,632	1,632	-
N-compass	-	6,250	6,250	-
Total private sector revenue grants	-	7,882	7,882	-
Total Donations, Grants and Legacies	128	7,882	8,010	1,192
All prior year income was unrestricted				

20 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total funds 2019 £
Primary purpose and ancillary trading				
Classes & Courses	357,106	-	357,106	464,758
Clubs & Societies	96,962	-	96,962	105,605
Commission Received - charitable activities	2,981	-	2,981	-
Total Primary purpose and ancillary trading	457,049	-	457,049	570,363

Wilmslow Guild

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP

21 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Total income from charitable trading	457,049	-	457,049	570,363
Total from charitable activities	457,049	-	457,049	570,363
All prior year income was unrestricted				

22 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Book sales and sponsorship	1,995	-	1,995	268
Total from other activities	1,995	-	1,995	268
All prior year income was unrestricted				

23 Investment income

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Bank Interest Receivable	4,725	-	4,725	1,964
Total investment income	4,725	-	4,725	1,964
All prior year income was unrestricted				

24 Other income and gains

<i>Current year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Other income	5,677	-	5,677	6,642
Total other income	5,677	-	5,677	6,642
All prior year income was unrestricted				

Wilmslow Guild

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP

25 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Courses costs	130,171	-	130,171	225,467
Groups, Clubs & Societies costs	53,251	-	53,251	89,686
Prospectus & Website	3,476	-	3,476	11,283
Marketing and advertising	13,227	-	13,227	21,307
Gross wages and salaries - charitable trading activities	185,489	-	185,489	126,147
Employers' NI - charitable trading activities	8,169	-	8,169	8,395
Defined contribution pension costs - charitable trading activities	2,831	-	2,831	1,107
Canteen expenses	3,246	-	3,246	3,855
Total charitable trading costs B2b	399,860	-	399,860	487,247

26 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Employee costs not included in direct costs				
Training	372	-	372	156
Travel and subsistence	1,141	-	1,141	254
Staff Benefits	437	-	437	-
DBS checks	1,559	-	1,559	-
Premises Expenses				
Rent payable under operating leases	80	-	80	80
Rates and water charges	5,463	-	5,463	5,262
Light heat and power	7,574	-	7,574	8,155
Premises repairs, renewals and maintenance	9,694	1,632	11,326	12,476
Administrative overheads				
Postage & telephone	2,923	-	2,923	2,401
Stationery and printing	2,360	-	2,360	4,562
Software licences and expenses	324	-	324	-
Insurance	6,200	-	6,200	6,278
Cleaning & sundries	2,163	-	2,163	1,831
Café project	5,203	-	5,203	1,575
HMRC Interest	11	-	11	-
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 27	373	-	373	144
Professional fees paid to advisors other than the auditor or examiner				
Legal fees	-	-	-	2,967
Financial costs				
Bank charges	7,581	-	7,581	9,242
Depreciation & Amortisation in total for the period	6,618	-	6,618	6,804
Support costs before reallocation	60,076	1,632	61,708	62,187
Total support costs - Current Year	60,076	1,632	61,708	62,187

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Wilmslow Guild

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP

27 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Current Year				
Independent Examiner's fees	2,460	-	2,460	2,400
Total Governance costs	2,460	-	2,460	2,400

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Tax advisory fees	373	-	373	144
Total additional fees included in support costs at Note 26	373	-	373	144

All the expenditure in the prior year was unrestricted.

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

		Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
28 Total Charitable expenditure				
Current Year				
		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £
Total charitable trading costs	B2b	399,860	-	399,860
Total support costs	B2d	60,076	1,632	61,708
Total Governance costs	B2e	2,460	-	2,460
Total charitable expenditure	B2	462,396	1,632	464,028

All the expenditure in the prior year was unrestricted.

		Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Prior Year				
Total charitable trading costs	B2b	487,247	-	487,247
Total support costs	B2d	62,187	-	62,187
Total Governance costs	B2e	2,400	-	2,400
Total charitable expenditure	B2	551,834	-	551,834

Wilmslow Guild

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP

29 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2020	2020	2020	2019
		£	£	£	£
Fundraising expenses		1,388	-	1,388	1,510
Gross wages and salaries - fundraising activities		7,610	-	7,610	1,476
Employers' NI - fundraising activities		450	-	450	86
Defined contribution pension costs - fundraising activities		136	-	136	21
Total fundraising costs	B1	9,584	-	9,584	3,093

All the expenditure in the prior year was unrestricted.

Wilmslow Guild

Activity analysis of Income and expenditure for the for the year ended 31 August 2020

This analysis is classsified by activity and not by conventional nominal descriptions.

30 Analysis of income by activity

	SOFA ref	2020 £	2019 -
Activity			
Income from charitable activities			
Adult education		457,049	570,363
Summary of Total Income, including the items above			
Charitable activities	A2	457,049	570,363
Other activities	A3	1,995	268
Donations & Legacies	A1	8,010	1,192
Investment income	A4	4,725	1,964
Other income	A5	5,677	6,642
Total income as shown in the SOFA	A	477,456	580,429
Categories of income			
Income from exchange transactions		477,456	580,429

31 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2020 £	2020 £	2020 £	2020 £	2019 £
Adult education					
Charitable trading costs	399,860	-	-	399,860	487,249
Employee costs not included in direct cos	-	3,509	-	3,509	410
Premises expenses	-	24,443	-	24,443	25,973
Administrative overheads	-	19,184	-	19,184	16,645
Professional fees	-	373	-	373	3,111
Financial costs	-	14,199	-	14,199	16,046
Total Adult education	399,860	61,708	-	461,568	549,434
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2020 £	2020 £	2020 £	2020 £	2019 £
Total Adult education	399,860	61,708	-	461,568	549,434
Total Governance costs as detailed in Note 27	-	2,460	-	2,460	2,400
Total charitable expenditure	399,860	64,168	-	464,028	551,834

The basis of allocation of costs between activities is described under accounting policies

Wilmslow Guild

Activity analysis of Income and expenditure for the for the year ended 31 August 2020

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Adult education	2,460	14,199	3,509	44,000	64,168

32 Analysis of non charitable expenditure by activity

Activity

Fundraising activities

Fundraising activities 2020 £	Fundraising activities 2019 £
-------------------------------------	-------------------------------------

Direct fundraising costs	9,584	3,093
--------------------------	-------	-------

Indirect fundraising costs:-	-	-
------------------------------	---	---

Governance costs

Governance costs 2020 £	Governance costs 2019 £
-------------------------------	-------------------------------

Other Expenditure - Governance costs as detailed in Note 27	2,460	2,400
---	-------	-------

Total non charitable expenditure

2020 £	2019 £
-----------	-----------

Total costs of Fundraising activities	9,584	3,093
---------------------------------------	-------	-------

Total non charitable expenditure	9,584	3,093
---	--------------	--------------