

Company Registration Number: 08331345

Charity Registration Number: 1151387

**Wilmslow Guild**  
**Reports and Accounts**  
**31 August 2019**

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## **Principal's report for the year ended 31 August 2018**

The academic year 2018/19 was the 93<sup>rd</sup> year of the charity and it has continued to meet its objects by providing an inclusive and broad curriculum of liberal lifelong learning. The charity built upon the existing provision, further broadened its range of activities and increased the number of venues from which it operates.

There have been two significant projects started this year in addition to the normal provision of activities: the planning of a new café and community hub and the planning of a new integrated website and customer relationship management system.

An architect has been instructed and plans have been produced to remodel the interior of the ground floor of 1 Bourne Street to create a new space for the café and community hub. The planned build work has been reviewed by Cheshire East Council's planning department to ensure that the planned alterations are permissible. The Development Officer has focussed on this project: building partnerships with other third sector organisations to implement the project and applying for grant funding for the actual building work. Cheshire East Council, using the New Homes Bonus Fund, have provisionally allocated £20,000 towards funding the cost of the building work.

Changes in matters of compliance over which the charity has no control have continued, such as legislation and regulations. These changes came with an administrative and financial burden that has been borne by the charity. The Auger report has been published and it makes recommendations for changes to the funding of further and higher education. No recommendations that directly affect Wilmslow Guild have been implemented yet. The devolution of the Adult Education Budget to the Greater Manchester Combined Authority from August 2019 has resulted in WEA (Workers Educational Association) ceasing most of its unaccredited courses in the Greater Manchester Area. Considerable effort has been made by Wilmslow Guild to maintain levels of unaccredited adult community learning in the South Manchester area by continuing existing provision and relaunching some former WEA courses. Increased governmental interest in Social Prescribing may offer opportunities in the future.

There was considerably lower expenditure on maintenance and renewal at 1 Bourne Street than in previous years. However, it is predicted that the roof, all of which are flat at 1 Bourne Street, will need significant repairs and possibly complete replacement in the foreseeable future. Whilst the cost of the work cannot be predicted, a fund is being accumulated for the work. The reduction in expenditure on maintenance and repairs has enabled a substantial allocation of funds to the roof repairs fund which has increased to £40,000.

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.



Paul A. Riordan

BSc MSc PGCE

**Principal**

25<sup>th</sup> November 2019

## **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](mailto:info@wilmslowguild.org)

Website: [www.wilmslowguild.org](http://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 limited by guarantee for the purposes of company law; throughout this report they are collectively referred to as the Trustees.



## Reference and administrative information (continued)

### Trustees

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

Janet Douglas	Chairman	Appointed 8 November 2013
Andrew Bird		Appointed 20 July 2016
Rayna Jackson*	Hon. Treasurer	Appointed 11 February 2019
	Hon. Secretary	Appointed 14 October 2019
Helen Armstrong^		Appointed 23 April 2018
John Dennis		Appointed 1 April 2014
Geoffrey Levermore		Appointed 23 March 2015
Grace Reed		Appointed 23 April 2018

The following Trustees served during the period under report:

Margaret O'Brien*	Resigned 1 July 2019
Amanda Hamblyn^	Resigned 31 August 2019

### Principal

Paul A. Riordan  
BSc MSc PGCE

\* denotes Finance Committee

^ denotes Remuneration Committee

## Reference and administrative information (continued)

### 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 Ltd

Suite 2,  
Bailey Court,  
Green Street,  
Macclesfield,  
Cheshire,  
SK10 1JQ

#### Pensions administrators

National Employment Savings Trust

Riverside House,  
Southwark Bridge Road  
London  
SE1 9HA

## **Trustees' report for the year ended 31 August 2019**

The Trustees present their annual report and accounts for the year ending 31 August 2019 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 complement 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 2018/19 academic year marked the 93<sup>rd</sup> 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 2018/19 academic and financial year Wilmslow Guild:

- expended more than £500,000 in the day to day cost of providing education
- commenced the new café and community hub project
- commenced the new IT infrastructure project (website and customer relationship managementsystems)
- agreed new 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 522 un-accredited (un-validated) short courses
- enrolled 6151 students onto the short courses
- engaged 78 fully-qualified teachers for the delivery of the short courses
- enrolled 875 participants onto 18 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 sourced funds for the café and community Hub project and agreed a partnership with a charity for adults with learning disabilities.

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.

## Trustees' report for the year ended 31 August 2019 (continued)

### Financial Review

#### The charity's financial position at the end of the year ended 31 August 2019

The financial position of the charity at 31 August 2019 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2019	2018
	£	£
<b>Net income</b>	<b>25,503</b>	<b>7,994</b>
Unrestricted Revenue Funds available for the general purposes of the charity	46,735	21,232
Designated Revenue Funds	448,258	448,258
<b>Total Unrestricted Funds</b>	<b>494,993</b>	<b>469,490</b>
Restricted Revenue Funds	13,707	13,707
<b>Total Restricted Funds</b>	<b>13,707</b>	<b>13,707</b>
<b>Total Funds</b>	<b>508,700</b>	<b>483,197</b>

#### Financial review of the position at the reporting date, 31 August 2019.

Total income of £580,428 was generated with the bulk of this (£570,363) by way of fees from members participating in the Guild's programme of courses and activities, the direct cost of which was £315,153. However, after overheads (including Governance £2,400), total costs rose to £554,925 resulting in an overall surplus of £25,503.

The Trustees took the decision to leave the Strategic Reserve at £80,000 and Land and Buildings Fund at £345,203. With a view to future roof repairs the Building Repair Fund was increased to £40,000. The £8,558 surplus generated during the year has remained in the Unrestricted General Fund.

### **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 policies**

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.

### **Wilmslow Guild's plans for 2019/20**

The main objective for the coming year is the continued implementation of the strategic plan.

Specific objectives for 2019/20 include to:

- continue working towards a significant improvement in the charity's long-term operating results, particularly through the growth in student numbers, expanding curriculum provision, and increasing the number of locations where the programme is delivered
- offer more residential courses that will be funded by the Lamb Guild donation
- adapt to any regulatory changes caused by the Auger Report
- significantly increase income from fundraising to subsidise the charities programme of activities
- refurbish the ground floor of 1 Bourne Street to create a new café and community hub
- commission and implement a new combined website and customer relationship management system

### **Risks and uncertainties**

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 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.

### **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 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 February 2016).

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:

- 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 14 to 29.

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 February 2016) 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.

This report was approved by the board of trustees on 25<sup>th</sup> November 2019.



Janet Douglas

**Chairman of the Board of Trustees**

## Wilmslow Guild

### Report of the Independent Examiner to the Trustees of Wilmslow Guild on the financial statements for the year ended 31 August 2019

I report to the Trustees on my examination of the financial statements of the charity on pages 1 to 33 for the year ended 31 August 2019.

#### **Responsibilities and the basis of the report**

As described on page 11, 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

  
Date

8-10 Gatley Road  
Cheadle  
Cheshire  
SK8 1PY



**Wilmslow Guild - Statement of Financial Activities for the year ended 31 August 2019**

**Statement of Financial Activities (Including the Income and Expenditure Account for the year ended 31 August 2019, as required by the Companies Act 2006)**

	Notes	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	20	1,192	-	1,192	16,794
Charitable activities	21	570,363	-	570,363	530,235
Other trading activities	23	3,940	-	3,940	300
Investments	24	1,964	-	1,964	863
Other	25	2,969	-	2,969	5,516
<b>Total Income</b>		<b>580,428</b>	<b>-</b>	<b>580,428</b>	<b>553,708</b>
<b>Expenditure on:</b>					
Raising funds	30	1,510	-	1,510	474
Charitable activities	29	553,415	-	553,415	545,240
<b>Total expenditure</b>		<b>554,925</b>	<b>-</b>	<b>554,925</b>	<b>545,714</b>
<b>Net income for the year</b>		<b>25,503</b>	<b>-</b>	<b>25,503</b>	<b>7,994</b>
<b>Net Income after transfers</b>		<b>25,503</b>	<b>-</b>	<b>25,503</b>	<b>7,994</b>
<b>Net movement in funds</b>		<b>25,503</b>	<b>-</b>	<b>25,503</b>	<b>7,994</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>		<b>469,490</b>	<b>13,707</b>	<b>483,197</b>	<b>475,203</b>
<b>Total funds carried forward</b>		<b>494,993</b>	<b>13,707</b>	<b>508,700</b>	<b>483,197</b>

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 activities derive from continuing operations

The notes attached on pages 21 to 33 form an integral part of these accounts.

**Wilmslow Guild - Statement of Financial Activities for the year ended 31 August 2019**

	Notes	Prior Year Unrestricted Funds 2018 £	Prior Year Restricted Funds 2018 £	Prior Year Total Funds 2018 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	20	3,087	13,707	16,794
Charitable activities	21	530,235	-	530,235
Other trading activities	23	300	-	300
Investments	24	863	-	863
Other	25	5,516	-	5,516
<b>Total income</b>		<b>540,001</b>	<b>13,707</b>	<b>553,708</b>
<b>Expenditure on:</b>				
Raising funds	30	474	-	474
Charitable activities	29	545,240	-	545,240
<b>Total expenditure</b>		<b>545,714</b>	<b>-</b>	<b>545,714</b>
<b>Net Income for the year</b>		<b>(5,713)</b>	<b>13,707</b>	<b>7,994</b>
<b>Net income after transfers</b>		<b>(5,713)</b>	<b>13,707</b>	<b>7,994</b>
<b>Net movement in funds</b>		<b>(5,713)</b>	<b>13,707</b>	<b>7,994</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>		<b>475,203</b>	<b>-</b>	<b>475,203</b>
<b>Total funds carried forward</b>		<b>469,490</b>	<b>13,707</b>	<b>483,197</b>

All activities derive from continuing operations

The notes attached on pages 21 to 33 form an integral part of these accounts.



**Wilmslow Guild - Statement of Financial Activities for the year ended 31 August 2019**

**Movements in revenue and capital funds for the year ended 31 August 2019**

**Revenue accumulated funds**

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Last year Total Funds 2018 £
Accumulated funds brought forward	469,490	13,707	483,197	475,203
Recognised gains and losses before transfers	25,503	-	25,503	7,994
	<b>494,993</b>	<b>13,707</b>	<b>508,700</b>	<b>483,197</b>
(From)/To unrestricted revenue funds	-	-	-	-
<b>Closing revenue funds</b>	<b>494,993</b>	<b>13,707</b>	<b>508,700</b>	<b>483,197</b>

**Designated revenue funds included within the unrestricted funds above**

	Total Funds 2019 £	Last year Total Funds 2018 £
At 1 September	448,258	475,203
Transfer (to)/from revenue accumulated funds	-	(26,945)
<b>At 31 August</b>	<b>448,258</b>	<b>448,258</b>

The purposes for which these funds have been designated are described in Note 18 to the accounts.

**Summary of funds**

	Unrestricted and Designated funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Last Year Total Funds 2018 £
Revenue accumulated funds	46,735	13,707	60,442	34,939
Revenue designated funds	448,258	-	448,258	448,258
<b>Total funds</b>	<b>494,993</b>	<b>13,707</b>	<b>508,700</b>	<b>483,197</b>

The notes attached on pages 21 to 33 form an integral part of these accounts.

**Wilmslow Guild - Statement of Financial Activities for the year ended 31 August 2019**

**Wilmslow Guild**

**Income and Expenditure Account for the year ended 31 August 2019 as required by the Companies Act 2006**

	2019 £	2018 £
<b>Income</b>		
Income from operations	575,495	547,329
Investment income		
Interest receivable	1,964	863
Other operating income	2,969	5,516
<b>Gross Income in the year before exceptional items</b>	<b>580,428</b>	<b>553,708</b>
<b>Gross Income in the year including exceptional items</b>	<b>580,428</b>	<b>553,708</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	544,211	535,802
Depreciation and amortisation	6,804	7,038
Fundraising costs	1,510	474
Governance costs	2,400	2,400
<b>Total expenditure in the year</b>	<b>554,925</b>	<b>545,714</b>
<b>Net Income before tax in the financial year</b>	<b>25,503</b>	<b>7,994</b>
Tax on surplus on ordinary activities	-	-
<b>Net Income after tax in the financial year</b>	<b>25,503</b>	<b>7,994</b>
<b>Retained surplus for the financial year</b>	<b>25,503</b>	<b>7,994</b>

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 21 to 33 form an integral part of these accounts.

**Wilmslow Guild - Balance Sheet as at 31 August 2019**

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	9	255,243	262,047
<b>Current assets</b>			
Debtors	10	20,130	27,941
Cash at bank and in hand		416,481	403,431
<b>Total current assets</b>		<u>436,611</u>	<u>431,372</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>(183,154)</u>	<u>(210,222)</u>
<b>Net current assets</b>		253,457	221,150
<b>The total net assets of the charity</b>		<u>508,700</u>	<u>483,197</u>

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

<b>Restricted funds</b>			
Restricted Revenue Funds	15	13,707	13,707
<b>Unrestricted Funds</b>			
Unrestricted Revenue Funds	15	46,735	21,232
<b>Designated Funds</b>			
Designated Revenue Funds	15	448,258	448,258
<b>Total charity funds</b>		<u>508,700</u>	<u>483,197</u>

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 13.

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**

**Chairman of the board of trustees**

Approved by the board of trustees on .....

*Janet Douglas*

25 November 2019

The notes attached on pages 21 to 33 form an integral part of these accounts.

# **Willmslow Guild**

## **Cash Flow Statement for the year ended 31 August 2019**

		2019 £	2018 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities as shown below	<b>A</b>	11,086	35,582
<b>Cash flows from investing activities</b>			
Interest received		1,964	863
Purchase of property, plant and equipment		-	-
<b>Net cash provided by investing activities</b>	<b>B</b>	<b>1,964</b>	<b>863</b>
<b>Cash flows from financing activities</b>			
<b>Net cash provided by financing activities</b>	<b>C</b>	-	-
<b>Overall cash provided by all activities</b>	<b>A+B+C</b>	<b>13,050</b>	<b>36,445</b>
<b>Cash movements</b>			
Change in cash and cash equivalents from activities in the year ended 31 August 2019		13,050	36,445
Cash and cash equivalents at 1 September 2018		403,431	366,986
Change in cash and cash equivalents due to exchange rate movements		-	-
<b>Cash at bank and In hand less overdrafts at 31 August</b>		<b>416,481</b>	<b>403,431</b>

**Wilmslow Guild****Cash Flow Statement for the year ended 31 August 2019****Wilmslow Guild****Cash Flow Statement for the year ended 31 August 2019 - Continued****Reconciliation of net income to net cash flow from operating activities**

Net income as shown in the Statement of Financial Activities	25,503	7,994
<b>Adjustments for :-</b>		
Depreciation charges	6,804	7,038
Write downs of investments	-	-
Net losses/(gains) on investment assets	-	-
Dividends, interest and rents from investments	(1,964)	(863)
Decrease/(increase) in debtors	7,811	(4,636)
(Decrease)/increase in creditors, excluding loans	(27,068)	26,049
<b>Net cash provided by operating activities</b>	<b>A 11,086</b>	<b>35,582</b>
<b>Analysis of cash and cash equivalents</b>		
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Cash in hand at for the year ended 31 August 2019	416,481	403,431
Notice deposits - (less than 3 months)	-	-
<b>Total cash and cash equivalents</b>	<b>416,481</b>	<b>403,431</b>



## **Wilmslow Guild**

### **Notes to the Accounts for the year ended 31 August 2019**

#### **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 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

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.

###### **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.

##### ***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 2019**

#### ***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 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**

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 benefit schemes**

The Guild contributes to the Teachers Pension Scheme. The scheme is a multi employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the Guild. In accordance with FRS 17 therefore the scheme is accounted for as a defined contribution scheme.

#### **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 2019**

### **5 Net surplus before tax in the financial year**

	2019	2018
	£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	6,804	7,038
Pension costs	1,128	75

### **6 Staff costs and emoluments**

#### **Salary costs**

	2019	2018
	£	£
Gross Salaries excluding trustees and key management personnel	127,623	112,333
Employer's National Insurance for all staff	8,481	4,455
Employer's operating costs of defined contribution pension schemes	1,128	75
<b>Total salaries, wages and related costs</b>	<b>137,232</b>	<b>116,863</b>

#### **Numbers of full time employees or full time equivalents**

	2019	2018
The average number of total staff employed in the year was	6	5
The average number of full time staff employed in the year was	6	5

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

Engaged on charitable activities	5	4
Engaged on fundraising activities	1	1
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>6</b>	<b>5</b>

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 :-

	2019	2018
	£	£
£70,001 to £80,000	1	1
	1	1

#### **The pension details of such higher paid staff were :-**

	£	£
Contributions for the provision of money purchase pension	918	-

## Wilmslow Guild

### Notes to the Accounts for the year ended 31 August 2019

#### 7 Pension schemes

##### Teachers Pension Scheme (England and Wales)

The Guild used to participate in the Teachers Pension Scheme (England and Wales) (the Scheme) for its teaching staff. This is a multi-employer defined benefits pension scheme and it is not possible or appropriate to identify the assets and liabilities of the Scheme which are attributable to Wilmslow Guild.

The latest actuarial valuation of the Scheme by the Government Actuary issued in March 2019 relating to the period 1 April 2013 to 31 March 2016 revealed that the total liabilities of the Scheme (pensions currently in payment and the estimated cost of future benefits) exceeded the value of the Schemes assets (estimated future contributions together with the proceeds from notional investments) held at valuation date by 11.2%.

The next actuarial report will be for the period ending 31 March 2020.

No contributions were paid to the Scheme (2018 £Nil).

##### Nest Pension Scheme

The Guild operates a scheme for its employees. Contributions of £1,128 (2018 £75) were paid to the scheme.

#### 8 Deferred Income - Unrestricted and Designated funds

	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
<b>Total</b>	<b>199,421</b>	<b>199,421</b>	<b>-</b>	<b>172,503</b>
			<b>2019</b>	<b>2018</b>
			£	£
<b>These deferrals are included in creditors</b>			<b>172,503</b>	<b>199,421</b>

#### 9 Tangible fixed assets

	Long Leasehold Property	Plant & Machinery	Fixtures, Fittings and Equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 September 2018	287,723	18,569	12,267	318,559
Additions	-	-	-	-
<b>At 31 August 2019</b>	<b>287,723</b>	<b>18,569</b>	<b>12,267</b>	<b>318,559</b>
<b>Depreciation</b>				
At 1 September 2018	30,339	18,569	7,604	56,512
Charge for the year	5,872	-	932	6,804
<b>At 31 August 2019</b>	<b>36,211</b>	<b>18,569</b>	<b>8,536</b>	<b>63,316</b>
<b>Net book value</b>				
At 31 August 2019	<b>251,512</b>	<b>-</b>	<b>3,731</b>	<b>255,243</b>
At 31 August 2018	<b>257,384</b>	<b>-</b>	<b>4,663</b>	<b>262,047</b>

**Wilmslow Guild**

**Notes to the Accounts for the year ended 31 August 2019**

**10 Debtors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade debtors	5,000	-
Prepayments and accrued income	10,273	16,922
Other debtors	4,857	11,019
	<b>20,130</b>	<b>27,941</b>

**11 Creditors: amounts falling due within one year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	6,459	6,659
Accruals	3,388	3,830
Deferred Income - Unrestricted & designated funds	172,503	199,421
Other creditors	804	312
	<b>183,154</b>	<b>210,222</b>

**12 Income and Expenditure account summary**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>At 1 September 2018</b>	483,197	475,203
Surplus after tax for the year	25,503	7,994
<b>At 31 August 2019</b>	<b>508,700</b>	<b>483,197</b>

**13 No related party transactions**

There were no transactions with related parties in the year.

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

**At 31 August 2019**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	-	255,243	-	255,243
Investments at valuation:-				
Current Assets	46,735	376,169	13,707	436,611
Current Liabilities	-	(183,154)	-	(183,154)
	<b>46,735</b>	<b>448,258</b>	<b>13,707</b>	<b>508,700</b>

**At 1 September 2018**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	-	262,047	-	262,047
Investments at valuation:-				
Current Assets	21,232	396,433	13,707	431,372
Current Liabilities	-	(210,222)	-	(210,222)
	<b>21,232</b>	<b>448,258</b>	<b>13,707</b>	<b>483,197</b>



Notes to the Accounts for the year ended 31 August 2019

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

	Funds brought forward from 2018	Movement in funds in 2019 See Note 16	Transfers between funds in 2019 See Note 17	Funds carried forward to 2020
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	21,232	25,503	-	46,735
Designated Revenue Funds	448,258	-	-	448,258
<b>Total unrestricted and designated funds</b>	<b>469,490</b>	<b>25,503</b>	<b>-</b>	<b>494,993</b>
<b>Restricted funds:-</b>				
Residential Courses	13,707	-	-	13,707
<b>Total restricted funds</b>	<b>13,707</b>	<b>-</b>	<b>-</b>	<b>13,707</b>
<b>Pension reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total charity funds</b>	<b>483,197</b>	<b>25,503</b>	<b>-</b>	<b>508,700</b>

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

	Income 2019 £	Expenditure 2019 £	Other Gains & Losses 2019 £	Movement in funds 2019 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	580,428	(554,925)	-	25,503
Designated Revenue Funds	-	-	-	-
<b>Restricted funds:-</b>				
Residential Courses	-	-	-	-
	<b>580,428</b>	<b>(554,925)</b>	<b>-</b>	<b>25,503</b>

17 Details of transfers between funds in the year as shown in Note 15

The transfers shown in note 15 above are:-	2019 £
To/(from) Unrestricted Revenue Funds	-
To/(from) Designated Revenue Funds	-
<b>Net transfers</b>	<b>-</b>

## Wilmslow Guild

### Notes to the Accounts for the year ended 31 August 2019

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

##### *Unrestricted and designated funds:-*

Unrestricted Revenue Funds	<p>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.</p> <p>The trustees have designated three funds.</p>
	<p>Designated Land &amp; Buildings Fund. Funds designated for the provision of land and buildings to enable the future operation o the charity. There was no movement in this fund during the year and the balance in the fund at 31 August 2019 was £345,203.</p>
Designated Revenue Funds	<p>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 2019 was £80,000.</p> <p>1 Bourne Street Building Repair Fund. Funds designated for major building repairs. The balance at 31 August 2019 was £23,055 (2018 £23,055).</p>

##### *Restricted funds:-*

Residential Courses	Donation received from The Lamb Guild of Holly Royde on their cessation for the provision of residential courses.
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#### 19 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 2019 as required by the SORP 2015**

*This analysis is classified by conventional nominal descriptions and not by activity.*

## **20 Donations and Legacies**

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	192	-	192	1,087
<b>Total donations and gifts from individuals</b>	<b>192</b>	<b>-</b>	<b>192</b>	<b>1,087</b>
<b>Legacies receivable</b>				
Legacies individually more than £1,000	1,000	-	1,000	-
<b>Total legacies receivable</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>
<b>Revenue grants from government and public bodies</b>				
Wilmslow Town Council	-	-	-	2,000
<b>Total public sector revenue grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>
<b>Revenue grants and donations from non public bodies</b>				
The Lamb Guild of Holly Royde	-	-	-	13,707
<b>Total private sector revenue grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,707</b>
<b>Total Donations and Legacies</b>	<b>1,192</b>	<b>-</b>	<b>1,192</b>	<b>16,794</b>

## **21 Income from charitable activities - Trading Activities**

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
<b>Primary purpose and ancillary trading</b>				
Classes & Courses	464,758	-	464,758	429,675
Clubs & Societies	105,605	-	105,605	100,560
<b>Total Primary purpose and ancillary trading</b>	<b>570,363</b>	<b>-</b>	<b>570,363</b>	<b>530,235</b>

**Wilmslow Guild**

**Detailed analysis of income and expenditure for the year ended 31 August 2019 as required by the SORP 2015**

**22 Total Income from charitable activities**

	Current year Unrestricted Funds £ 2019	Current year Restricted Funds £ 2019	Current year Total Funds £ 2019	Prior Year Total Funds £ 2018
Total income from charitable trading	570,363	-	570,363	530,235
<b>Total from charitable activities</b>	<b>570,363</b>	<b>-</b>	<b>570,363</b>	<b>530,235</b>

**23 Income from other, non charitable, trading activities**

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Book sales and sponsorship	3,940	-	3,940	300
<b>Total from other activities</b>	<b>3,940</b>	<b>-</b>	<b>3,940</b>	<b>300</b>

**24 Investment income**

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Bank Interest Receivable	1,964	-	1,964	863
<b>Total Investment income</b>	<b>1,964</b>	<b>-</b>	<b>1,964</b>	<b>863</b>

**25 Other income and gains**

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Summary of Other income				
Other income	2,969	-	2,969	5,516
<b>Total other income</b>	<b>2,969</b>	<b>-</b>	<b>2,969</b>	<b>5,516</b>

Detailed analysis of income and expenditure for the year ended 31 August 2019 as required by the SORP 2015

26 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Courses costs	225,467	-	225,467	217,029
Groups, Clubs & Societies costs	89,686	-	89,686	80,373
Prospectus & Website	11,283	-	11,283	9,682
Marketing and advertising	21,307	-	21,307	19,866
Gross wages and salaries - charitable trading activities	127,623	-	127,623	112,333
Employers' NI - charitable trading activities	8,481	-	8,481	4,455
Defined contribution pension costs - charitable trading activities	1,128	-	1,128	75
Canteen expenses	3,855	-	3,855	5,103
Apprenticeship levy	-	-	-	36
<b>Reallocated from support costs</b>	<b>62,041</b>	-	<b>62,041</b>	<b>93,888</b>
<b>Total charitable trading costs</b>	<b>550,871</b>	-	<b>550,871</b>	<b>542,840</b>

27 Support costs for charitable activities

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
<b>Employee costs not included in direct costs</b>				
Training	156	-	156	472
Travel and subsistence	254	-	254	378
<b>Premises Expenses</b>				
Rent payable under operating leases	80	-	80	80
Rates and water charges	5,262	-	5,262	5,159
Light heat and power	8,155	-	8,155	8,061
Premises repairs, renewals and maintenance	12,476	-	12,476	43,170
<b>Administrative overheads</b>				
Postage & telephone	2,401	-	2,401	2,545
Stationery and printing	4,562	-	4,562	5,194
Insurance	6,278	-	6,278	6,866
Cleaning & sundries	1,829	-	1,829	2,538
Café project	1,575	-	1,575	-
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Legal fees	2,967	-	2,967	1,620
Payroll charge	-	-	-	110
<b>Financial costs</b>				
Bank charges	9,242	-	9,242	10,657
Depreciation & Amortisation in total for the period	6,804	-	6,804	7,038
<b>Support costs before reallocation</b>	<b>62,041</b>	-	<b>62,041</b>	<b>93,888</b>
<b>Less support costs reallocated to specific activities</b>				
To charitable trading costs	(62,041)	-	(62,041)	(93,888)

**Wilmslow Guild**

**Detailed analysis of income and expenditure for the year ended 31 August 2019 as required by the SORP 2015**

**28 Other Expenditure - Governance costs**

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Independent Examiner's fees	2,400	-	2,400	2,400
<b>Total</b>	<b>2,400</b>	<b>-</b>	<b>2,400</b>	<b>2,400</b>

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

	2019 £	2019 £	2019 £	2018 £
Tax advisory fees	144	-	144	-
<b>Total additional fees</b>	<b>144</b>	<b>-</b>	<b>144</b>	<b>-</b>

**29 Total Charitable expenditure**

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Total charitable trading costs	550,871	-	550,871	542,840
Total Governance costs	2,544	-	2,544	2,400
<b>Total charitable expenditure</b>	<b>553,415</b>	<b>-</b>	<b>553,415</b>	<b>545,240</b>

**30 Expenditure on raising funds and costs of investment management**

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Fundraising expenses	1,510	-	1,510	474
<b>Total fundraising costs</b>	<b>1,510</b>	<b>-</b>	<b>1,510</b>	<b>474</b>

## Wilmslow Guild

### Activity analysis of Income and expenditure for the for the year ended 31 August 2019

*This analysis is classssified by activity and not by conventional nominal descriptions.*

#### 31 Analysis of Income by activity

	SOFA ref	2019 £	2018 -
<b>Activity</b>			
<b>Income from charitable activities</b>			
Adult education		570,363	530,235
<b>Summary of Total Income, including the items above</b>			
Charitable activities	A2	570,363	530,235
Other activities	A3	3,940	300
Donations & Legacies	A1	1,192	16,794
Investment Income	A4	1,964	863
Other income	A5	2,969	5,516
<b>Total income as shown in the SOFA</b>	<b>A</b>	<b>580,428</b>	<b>553,708</b>
<b>Categories of Income</b>			
Income from exchange transactions		580,428	553,708

#### 32 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2019 £	2019 £	2019 £	2019 £	2018 £
<b>Adult education</b>					
Charitable trading costs	488,830	-	-	488,830	448,952
Employee costs not included in direct cost:	-	410	-	410	850
Premises expenses	-	25,973	-	25,973	56,470
Administrative overheads	-	16,645	-	16,645	17,143
Professional fees	-	3,111	-	3,111	1,730
Financial costs	-	16,046	-	16,046	17,695
<b>Total Adult education</b>	<b>488,830</b>	<b>62,185</b>	<b>-</b>	<b>551,015</b>	<b>542,840</b>

## Wilmslow Guild

### Activity analysis of Income and expenditure for the for the year ended 31 August 2019

#### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2019	2019	2019	2019	2018
	£	£	£	£	£
Total Adult education	488,830	62,185	-	551,015	542,840
Total Governance costs as detailed in Note 28	-	2,400	-	2,400	2,400
<b>Total charitable expenditure</b>	<b>488,830</b>	<b>64,585</b>	<b>-</b>	<b>553,415</b>	<b>545,240</b>

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

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 29

#### Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Adult education	2,400	16,046	410	45,729	64,585

### 33 Analysis of non charitable expenditure by activity

#### Activity

##### Fundraising activities

	Fundraising activities 2019 £	Fundraising activities 2018 £
<b>Direct fundraising costs</b>	1,510	474
<b>Indirect fundraising costs:-</b>	-	-
Employee costs not included in direct costs	-	-

##### Governance costs

	Governance costs 2019 £	Governance costs 2018 £
Other Expenditure - Governance costs as detailed in Note 28	2,544	2,400
<b>Total non charitable expenditure</b>	<b>2019 £ 1,510</b>	<b>2018 £ 474</b>
Total costs of Fundraising activities	1,510	474
<b>Total non charitable expenditure</b>	<b>1,510</b>	<b>474</b>