Transition Wilmslow

Trustees Report

For the period ended 31 December 2025

Charity Name	Transition Wilmslow		
Charity number	1201884		
Registered Address	Quaker Meeting House, 1A Bourne Street, Wilmslow, Cheshire, SK9 5HD.		
Website	www.transitionwilmslow.org		
Trustees	Florence Collier Andrew Backhouse Lata Anderson Julia Fazackerley Jacqueline Gradwell Amelia Hay Lisa McClory David Hughes Gary Parker Ken Wallace		Appointed 13 February 2025 Appointed 4 September 2025 Retired 4 September 2025
Officers	Chair	Andrew Backhouse	To 9 April 2025
		Florence Collier	From 9 April 2025
	Treasurer	Jacqueline Gradwell	To 4 September 2025
		David Hughes	From 4 September 2025
	Secretary	Lisa McClory	To 4 September 2025
		Lisa Johnson	From 4 September 2025
Bankers	Co-op Bank, 1 Balloon St, Manchester Yorkshire Building Society		

Structure, Governance and Management

The charity is registered with Charities Commission (England and Wales) as a Charitable Incorporated Organisation (CIO). The charity is operated under the rules of its constitution dated 9 February 2023.

Board of Trustees

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

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

The Role of Trustees is:-

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

Trustee Meetings

The trustees meet at least quarterly.

Public Benefit Statement

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

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

Objectives

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

Charitable Objects

The charitable objects of Transition Wilmslow are:

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

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

Groups and Activities

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

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

The activities of Transition Wilmslow and its groups are set out in its published Annual Report which can also be found on our website at https://www.transitionwilmslow.org/news

Meetings

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

Trustees Remuneration and expenses

The trustees receive no remuneration
The trustees can claim expenses (e.g. mileage)

Independent Examination of accounts

The charity's accounts for the year ended 31 December 2025 have been prepared by the trustees. Because the gross income of the charity is between £25,000 and £250,000 its accounts are required to be subject to external scrutiny, and the trustees have chosen to have an independent examination of the accounts. The report of the Independent Examiner is on page 5.

Financial Review

These accounts cover the period 1 January to 31 December 2025, being the second full financial year of Transition Wilmslow as a charity.

During 2025 the charity has received £49,287 (2024: £31,868). £39,338 of the 2025 income comprised a grant from the Community Energy Fund for The Sun Pays project, the objective of which is to implement a community solar array across rooftops on the Colshaw Farm estate in Wilmslow. The grant funded an initial desktop feasibility study into whether this project could deliver meaningful savings to tenants and residents on the estate, and Transition Wilmslow hopes to move to the next phase of this project during 2026.

The balance of income represents donations made to the charity during the year through its membership programme and at its various events including our Repair Cafes and our Community Gardens. It also represents funds raised at our Potato Day, grants from Wilmslow Town Council for a leaflet related to Lindow Moss and for one of our Community Gardens, and interest received on deposits.

The expenditure in the period amounted to £47,718 (2024: £34,298) of which £36,386 related to The Sun Pays, £1,980 to publicity and leaflet production mainly relating to Lindow Moss, and £1,257 to fundraising events. We also spent £1,100 on consultancy to support the work of our Trees group and £825 on supplies for our Community Gardens. The balance of expenditure represents the costs of running the charity including growing its membership base, which represented a significant source of donations during the year.

In the year the charity generated a net inflow of funds of £1,569, compared to a net outflow of £2,431 in the previous year.

At the end of the year the charity had £18,856 (2024: £17,287) in cash funds. £11,517 of these funds are restricted or designated for specific future projects.

There is a Reserves policy to ensure adequate free reserves are available to cover any unforeseen expenditure. The minimum reserves for 2025 were set at £4,000 which represents a minimum of three months of the charity's payments from unrestricted funds. The policy is subject to periodic review by the Board of Trustees.

Independent Examiner's Report to the Trustees of Transition Wilmslow

I report to the trustees on my examination of the accounts of the Transition Wilmslow ("Charity") for the period ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

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

Signed 

Name: Ian Smallwood

Address: 21 Highfield Crescent, Wilmslow SK9 2JL

Date: 9 September 2026

Transition Wilmslow

Accounts for the year ended 31 December 2025

Section A Statement of Receipts & Payments

	Note	Unrestricted funds	Restricted funds	Total funds current period	Total funds last period
		£	£	£	£
A1 Receipts	**3**				
Donations		**7,099**	**789**	**7,888**	**2,057**
Grant income	9	**-**	**40,188**	**40,188**	**26,395**
Interest received		**494**	**-**	**494**	**479**
Fundraising events		**717**	**-**	**717**	**2,936**
Total receipts		**8,310**	**40,977**	**49,287**	**31,867**
A3 Payments					
Administration		**4,346**	**-**	**4,346**	**645**
Bank charges		**19**	**-**	**19**	**-**
Consultancy		**1,350**	**34,480**	**35,830**	**-**
Equipment expense		**78**	**-**	**78**	**9,772**
Event costs		**1,123**	**111**	**1,235**	**13,857**
Garden supplies		**303**	**522**	**825**	**1,600**
Grant repayments		**-**	**500**	**500**	**-**
Insurance		**433**	**-**	**433**	**829**
Legal		**-**	**1,800**	**1,800**	**-**
Publicity		**381**	**1,599**	**1,980**	**6,296**
Raising Funds		**22**	**-**	**22**	**185**
Rent		**21**	**-**	**21**	**21**
Room hire		**301**	**100**	**401**	**582**
Technology costs		**124**	**-**	**124**	**492**
Transport costs		**81**	**24**	**105**	**-**
Training		**-**	**-**	**-**	**19**
Total payments		**8,582**	**39,136**	**47,718**	**34,298**
Net receipts/(payments)		**(273)**	**1,842**	**1,569**	**(2,431)**
A5 Transfers to/(from) funds		**-**	**-**	**-**	**-**
Surplus/(deficit) for year		**(273)**	**1,842**	**1,569**	**(2,431)**
A6 Cash funds last year end		**13,156**	**4,131**	**17,287**	**19,718**
Cash funds this year end	**10, 11**	**12,884**	**5,972**	**18,856**	**17,287**

Transition Wilmslow
Accounts for the year ended 31 December 2025

Section B Statement of Balances

Categories	Details	Unrestricted funds	Restricted funds	Total current period	Total last period
		£	£	£	£
B1 Cash funds	Cash and bank balances at start of year	**13,156**	**4,131**	**17,287**	**19,718**
	Surplus / (deficit) shown on receipts and payments account	**(273)**	**1,842**	**1,569**	**(2,431)**
	Derived cash balances at year end	**12,884**	**5,972**	**18,856**	**17,287**
				18,856	

B2 Investments		-	-

	Details	Current value (if available)	Last year
B3 Other assets		-	-

	Details	Market valuation	Last year
B4 Assets retained for the charity's own use		-	-
		-	-

	Details	Amount due	Last year
B5 Liabilities		-	-
		-	-

	Details	Amount due (estimate)	Last year
B6 Contingent liabilities		-	-
		-	-

Signed on behalf of all the trustees	**Signature**	**Print Name**	**Date of approval**
	Florence Collier	Florence Collier	9 September 2026

Notes to the Accounts- Accounting Policies

1. Basis of accounting

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

The accounts are prepared on the Receipts & Payments basis.

2. Going Concern

The accounts have been prepared on a going concern basis.

3. Income

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

4. Assets

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

5. Liabilities

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

6. Acting as Agent

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

7. Direct Taxation

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

8. Fund Accounting

The use of funds is determined by the following categories:

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

9. Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Wilmslow Town Council - Land Lane Food Forest	**Organisation**	**1**	**200**
Wilmslow Town Council - Lindow Leaflet	**Organisation**	**1**	**650**
Community Energy Fund - The Sun Pays Feasibility	**Organisation**	**1**	**39,338**
		Total	**40,188**

10. Breakdown of unrestricted funds

	Friends of Lindow Moss	Gardens	General Fund	Repair Cafe	Trees	TW Lindow Moss	Total unrestricted funds	Total unrestricted funds last period
	£	£	£	£	£	£	£	£
Receipts								
Donations	**185**	**961**	**5,257**	**410**	**-**	**285**	**7,099**	2,057
Interest received	**-**	**-**	**494**	**-**	**-**	**-**	**494**	479
Fundraising events	**-**	**717**	**-**	**-**	**-**	**-**	**717**	2,936
Total receipts	**185**	**1,678**	**5,751**	**410**	**-**	**285**	**8,310**	5,473
							-	
Payments								
Administration	**-**	**-**	**4,346**	**-**	**-**	**-**	**4,346**	645
Bank charges	**-**	**5**	**14**	**-**	**-**	**-**	**19**	-
Consultancy	**-**	**-**	**250**	**-**	**-**	**-**	**250**	-
. . Technical Consultancy	**-**	**-**	**-**	**-**	**1,100**	**-**	**1,100**	-
Equipment expense	**-**	**-**	**78**	**-**	**-**	**-**	**78**	25
Event costs	**-**	**12**	**1,111**	**-**	**-**	**-**	**1,123**	911
Garden supplies	**-**	**187**	**116**	**-**	**-**	**-**	**303**	878
Insurance	**-**	**-**	**433**	**-**	**-**	**-**	**433**	529
Publicity	**-**	**80**	**196**	**-**	**14**	**92**	**381**	352
Raising Funds	**-**	**-**	**22**	**-**	**-**	**-**	**22**	-
Rent	**-**	**21**	**-**	**-**	**-**	**-**	**21**	21
Room hire	**-**	**-**	**301**	**-**	**-**	**-**	**301**	502
Technology costs	**-**	**-**	**124**	**-**	**-**	**-**	**124**	-
Transport costs	**-**	**-**	**-**	**-**	**-**	**81**	**81**	-
Training	**-**	**-**	**-**	**-**	**-**	**-**	**-**	19
Total payments	**-**	**305**	**6,991**	**-**	**1,114**	**173**	**8,582**	3,882
							-	
Net receipts / (payments)	**185**	**1,373**	**(1,240)**	**410**	**(1,114)**	**112**	**(273)**	1,590
Transfers to / (from) funds	**-**	**(3,202)**	**3,581**	**(353)**	**533**	**(559)**	**-**	-
Surplus / (deficit) for year	**185**	**(1,829)**	**2,341**	**57**	**(581)**	**(447)**	**(273)**	1,590
Balance at start of year	**2,860**	**2,329**	**4,997**	**443**	**1,581**	**947**	**13,157**	11,567
Balance at end of year	**3,045**	**500**	**7,338**	**500**	**1,000**	**500**	**12,884**	13,157

11. Breakdown of restricted funds

	Electrical Safety	Groundwork	Land Lane Food Forest	Plot to Plate	Riverside	The Sun Pays	Wilmslow WI	WTC Lindow Leaflet	Zoom Mktstall	Total restricted funds	Total restricted funds last period
	£	£	£	£	£	£	£	£	£	£	£
Receipts											
Donations	-	-	439	-	-	-	350	-	-	789	-
Grant income	-	-	200	-	-	39,338	-	650	-	40,188	26,395
Total receipts	-	-	639	-	-	39,338	350	650	-	40,977	26,395
										-	
Payments											
Consultancy	-	-	-	-	-	-	-	-	-	-	-
. . Community Engagement	-	-	-	-	-	680	-	-	-	680	-
. . Financial and Business Consultancy	-	-	-	-	-	10,000	-	-	-	10,000	-
. . Project Management	-	-	-	-	-	5,800	-	-	-	5,800	-
. . Technical Consultancy	-	-	-	-	-	18,000	-	-	-	18,000	-
Equipment	-	-	-	-	-	-	-	-	-	-	9,747
Event costs	-	-	-	-	-	66	-	-	45	111	12,946
Fundraising events	-	-	-	-	-	-	-	-	-	-	185
Garden supplies	-	-	-	522	-	-	-	-	-	522	723
Grant repayments	500	-	-	-	-	-	-	-	-	500	-
Insurance	-	-	-	-	-	-	-	-	-	-	300
Legal	-	-	-	-	-	1,800	-	-	-	1,800	-
Publicity	-	970	-	-	-	40	-	589	-	1,599	5,944
Room hire	-	-	-	100	-	-	-	-	-	100	80
Technology costs	-	-	-	-	-	-	-	-	-	-	492
Transport costs	-	24	-	-	-	-	-	-	-	24	-
										-	
Total payments	500	994	-	622	-	36,386	-	589	45	39,136	30,417
										-	
Net receipts / (payments)	(500)	(994)	639	(622)	-	2,953	350	61	(45)	1,842	(4,022)
Transfers to / (from) funds	-	-	-	-	-	-	-	-	-	-	-
Surplus / (deficit) for year	(500)	-994	639	(622)	-	2,953	350	61	(45)	1,842	(4,022)
Balance at start of year	500	994	540	796	1,255	0	0	0	45	4,130	8,152
Balance at end of year	0	0	1,179	174	1,255	2,953	350	61	0	5,972	4,130