

# HOLGATE WINDMILL PRESERVATION SOCIETY

England & Wales · Charity number 1106115

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05217005](#)

**Registered** 2004-09-30

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Windmill Rise  
Holgate  
York  
YO26 4TX

**Phone** 07710 314614

**Email** [secretary@holgatewindmill.org](mailto:secretary@holgatewindmill.org)

**Website** [www.holgatewindmill.org](http://www.holgatewindmill.org)

## Activities

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**Objects:** TO RESTORE MAINTAIN AND PRESERVE THE HOLGATE WINDMILL FOR THE PURPOSE OF SATISFYING THE CULTURAL HISTORIC AND EDUCATIONAL NEEDS OF THE LOCAL COMMUNITY AND PEOPLE OF YORK AND SURROUNDING AREA.

**Activities:** TO RESTORE MAINTAIN AND PRESERVE THE HOLGATE WINDMILL FOR THE PURPOSE OF SATISFYING THE CULTURAL HISTORIC AND EDUCATIONAL NEEDS OF THE LOCAL COMMUNITY AND PEOPLE OF YORK AND THE SURROUNDING AREA.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** HOLGATE, NORTH YORKSHIRE
- North Yorkshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£56,613	£25,009	-	-
2024-03-31	£26,262	£35,294	-	-
2023-03-31	£46,499	£26,394	-	-
2022-03-31	£12,783	£35,175	-	-
2021-03-31	£27,978	£30,648	-	-

## Trustees

Name	Role	Appointed
<b>STEPHEN RICHARD POTTS</b>	Chair	
Alison Leadbetter		2017-11-09
HELEN HOULT		
JENNIFER MARGARET HAY		
Lesley Jane Jones		2024-11-26
MARK ANTHONY WILLIAM HOULT		
Paul John Delamere		2024-11-26
RICHARD GREEN		
ROSEMARY BEATRICE HUNT		2014-11-06

**HOLGATE WINDMILL PRESERVATION SOCIETY**

England & Wales - Charity number 1106115

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# Accounts

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COMPANY REGISTRATION NUMBER 05217005

HOLGATE WINDMILL  
PRESERVATION SOCIETY  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2025

CHARITY NUMBER 1106115

HOLGATE WINDMILL PRESERVATION SOCIETY  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

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## REPORT OF THE TRUSTEES

### THE TRUSTEES

The trustees who served the company during the period were as follows:

Jennifer Elizabeth Hartland– Chair  
Stephen Richard Potts – Secretary  
Rosemary Beatrice Hunt – Treasurer  
Richard Green  
Jennifer Margaret Hay  
Helen Houlton  
Mark Anthony William Houlton  
Alison Leadbetter  
Lesley Jane Jones  
Paul John Delamere

Resigned as trustees at the AGM on 26 November 2024

None

### OBJECTIVES AND ACTIVITIES

The Charity's objectives are to restore, maintain and preserve the Holgate Windmill for the purpose of satisfying the cultural, historic, and educational needs of the local community and people of York.

The Society fulfils these objectives by

- maintaining the mill in full working order and milling flour
- researching and documenting the mill's history in the Society's archive
- keeping its members informed of developments and activities at the mill with half-yearly newsletters
- hosting visits by the public on Open Weekends and by schools and other interested groups by appointment
- giving illustrated talks to local groups and societies explaining the history and mechanism of the mill, how it was restored and its current operation
- mounting regular themed exhibitions in the mill
- organising and participating in events in the local community
- publishing books and images relating to the mill and its history.

The Society's accounts reflect these activities as follows:

- income is generated from members, visitors, flour sales and donations
- expenditure is incurred to purchase grain and merchandise, maintain the mill and to cover overhead and administrative costs
- contingency funding is accumulated for eventual repair/renewal of major items such as sails and millstones and for future development of milling capacity.

## ACHIEVEMENTS and PERFORMANCE

Another year, another AGM, and we find ourselves amongst a dwindling number of working windmills in the UK. Holgate continues to thrive, but we can never be complacent when we are at the mercy of so many variable factors: the weather, grain quality and supplies, the availability of volunteers, customers, visitors and the physical state of a 255 year-old mill. I think we have to remember to be grateful to the City of York Council for their trusting, laid-back attitude to our Society. Many of the mills that are struggling are under the direct ownership and management of local authorities, who are themselves struggling financially and put windmills very low down their priority lists.

Despite all that, we have been able to make some significant financial decisions, partly thanks to some very generous donations, and the fact that we are now over the crises of last year regarding insurance and electricity supply. I'll tell you about those decisions later, as only one of them comes into the financial year dates of this report. Meanwhile, we offer many thanks to Rosy Hunt, who continues to be our faithful Treasurer.

As a miller, I'm going to go now to what I see as the heart of the windmill: making flour – ideally by wind-power, but sadly too often by electric motor. We now mill quite a variety of flours, having added rye and Oland wheat – both grown organically on the Wolds. We also try, when the wind allows, to mill wheat on the Peak Stones, which give a rather different texture to the flour, by milling the bran as finely as the rest of the grains. All these innovations are proving popular. And, we are now milling and selling very nearly as much spelt as wheat, with two wholesale outlets buying from us in bulk, as well as 1kg bags flying off the shelves on open days.

Talking of Open Days, we still haven't resolved the knotty problem of when to open. Obviously our visitors love to see the mill in action. However, it is a small space and the more visitors the harder it is to mill. At the same time we are finding that Saturday and Bank Holiday open days are hard to staff and also sometimes attract very few visitors. We keep looking for the solution ...

The past year has also been quite challenging when it comes to acquiring grain of a suitable quality – you can't just carry on expecting exactly the same grain from the same source year after year. Without going into details, we did have to abandon around a third of a tonne of wheat and look for a new supply.

We couldn't use the mill the way we do without the loyal attention of our millwright, Dave Andrews, and the team who support him. We keep the mill in tip-top condition with the usual combination of regular maintenance and repair work. Just recently we had to do another scaffolding tower job and replace a length of a sail frame. After this, I decided that it would be useful to produce charts for each sail showing all the repairs that have been carried out to date. Some of them are fairly alarming, and that question hovers around: for just how long do we carry on repairing these sails? Santa came to the mill in 2024 and brought a wonderful chest of drawers, made in oak by Steve Batty, to match the unit under the stairs. It fits in beside the 'front' door and has drawers for all the tools we use. It's transformed maintenance days. Then, of course, Santa came again to the mill and, despite appalling weather, children poured in with the usual mixture of excitement, anticipation and wonder at the whole experience.

Over the past year or so we, we have moved towards far more group working and decision making. It's taking a while to establish – and the relationship with the Trustees' committee is something which still needs working on. However, we now have very active groups of two or more, running the

website, social media and advertising, merchandise & sales, recruitment and support of volunteers, milling, maintenance and Health and Safety. In the pipeline are groups to organise Santa in the Mill, an events calendar and any other areas that need organising.

We've moved our meetings out of the mill and into The Holgate (when they can accommodate us). This means that we can all sit round a proper table in the warm and it has, I hope, improved our ability to communicate. Clearly this is going to have to be revisited given the number of darts matches hosted at the Holgate. At this point I want to acknowledge the relentlessly dedicated work Steve Potts has done as Secretary over the past number of years.

Since the end of the financial year we are reporting, a number of exciting things have happened. The best free advertising ever came in the form of the BBC Countryfile programme, aired on 10th August.

We have put in an order with Steve Batty for new shop shelves and fittings, which should be with us before too long, and the cap, fantail and window frames have all been painted. This was not just cosmetic – it was becoming necessary to clean away green algae from the cap before it started to rot the cedar panelling. It also gave Dave an opportunity to go up in the cherry-picker and inspect the more inaccessible bits of the shear frame. In the better weather, volunteers turned out to paint the railings and the internal hand-rails.

Finally, I am saying good bye. I promised to step down as Chair after no more than two years. I have also decided to leave the Trustees and take a complete sabbatical of at the very least six months from all things windmill related. Much of the work I do is very physical and exhausting; much of it is mentally demanding and stressful. I need a break and a change of activities, so I'm going to retire - again. I shall always love the windmill and its people, and I wish it and them the very best of luck. With new energy and ideas, may they all continue to thrive.

## FINANCIAL REVIEW

The Society's accounts for 2024-2025 report no restricted funds.

Gross income from flour sales rose from £7,903 to £9,253, while merchandise sales dropped from £5,371 to £4,726. Income from visitor entry rose from £6,454 to £8,775. Membership income increased, from £2,640 to £3,200.

All Gift Aid was claimed for the year and we received £1,265.

Maintenance expenditure included £3,900 for a new tool storage chest of drawers, and this cost is being depreciated over 10 years.

There was a substantial anonymous donation to Mill funds of £25,259 – so overall there was an in-year surplus of £31,604, and the balance of funds stood at £94,054 (£89,734 excluding stock).

The Society's cash funds are kept in a current, a deposit and two longer-term accounts. At the financial year end about £37.7k was in Charities Aid Foundation Bank current and deposit accounts, £22k in the longer-term interest-bearing account with Shawbrook and £25k (a legacy) with United Trust. Interest over the year was £1,180.

## RISK MANAGEMENT

The financial position of the Society remains secure. The mill is in a sound condition and well maintained. The Trustees are confident that the costs of even a major breakdown of machinery or equipment can be met from accumulated funds. Ownership of the building remains with City of York Council who insure the property, the cost of insurance being recharged to the Society.

The Society has robust Health and Safety policies in place, and they are continually reviewed in the light of accumulated experience of operating the mill and receiving visitors to it. The improved volunteer training system continues to reflect this gathered experience. Grain for milling is purchased from certified suppliers and arrangements for storing, milling and bagging are maintained at approved hygiene standards.

Apart from regular maintenance the mill and the Society are run entirely on a voluntary basis by the Trustees and others. The Trustees identify as the greatest risks to the Society's continued operation a possible dwindling of support among members and volunteers or lack of candidates to fill Trustee positions as they fall vacant.

## PLANS FOR FUTURE PERIODS

We will continue to develop the Sub-Groups to manage all of the operational elements of the mill, our flour production, media, merchandise and maintaining the mill itself. These will allow more volunteers to become involved in the running of the mill and reduce the workload on any one person. The Sub-Groups will report directly to the main committee.

Refreshing the mill logo and branding is continuing and will be seen in new merchandise, flour bag labels, and across our media output. The redesigned Mill News has already been issued.

We will be changing our opening hours in 2026 to better reflect demand and volunteer availability and look to turn the sails and mill if possible on Saturday morning as well as the usual milling days. This is tied in to attracting further volunteers and to give more people the experience of a working mill. To support this change we will consider expanding the milling team with additional lead millers.

We will continue to look at the grain that we mill to ensure that as much of this as possible is locally sourced and ensure that we have regular supplies in spite of difficult market conditions.

Maintenance of the mill continues with the repainting of the cap and fantail in late 2025 and the next year will see the planned replacement of the fantail guardrails and frames, together with new shop fittings and a new tablet-based till system.

## RESPONSIBILITIES OF THE TRUSTEES

The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Registered Office:

Robison House.  
Lang Road  
Bishopthorpe  
York YO23 2QJ.

Signed by order of the trustees

A handwritten signature in black ink, appearing to read 'Stephen Potts', with a long horizontal stroke extending to the right.

Stephen Potts  
Company Secretary

## HOLGATE WINDMILL PRESERVATION SOCIETY

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/MEMBERS OF THE HOLGATE WINDMILL PRESERVATION SOCIETY

FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts of the charity for the year ended 31 March 2025 set out on pages 9 to 16.

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, as amended); and
- to state whether particular matters have come to my attention.

#### BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 130 of the Act); and
  - accounts are prepared which agree with the accounting records, comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

M Brooks  
Independent examiner  
40 Moss Green Lane  
Brayton  
Selby  
YO8 9EN

HOLGATE WINDMILL PRESERVATION SOCIETY  
 STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND  
 EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds	Restricted Funds 2025	Total Funds 2025 £	Total Funds 2024 £
<b>Incoming resources</b>					
Incoming Resources from generating funds:					
Voluntary income					
Visits, subscriptions & donations, Gift Aid	2	41,454	-	41,454	12,734
Activities for generating funds					
Flour & merchandise sales	3	13,979	-	13,979	13,274
Investment income	4	1,180	-	1,180	254
<b>Total Incoming resources</b>		<b>56,613</b>	<b>-</b>	<b>56,613</b>	<b>26,262</b>
<b>Resources expended</b>					
Costs of generating funds:					
Fundraising trading costs					
Costs of goods sold & other costs	5	(9,772)	-	(9,772)	(10,103)
Other fundraising costs	6	(2,400)	-	(2,400)	(3,906)
Charitable activities	7	(11,203)	-	(11,203)	(13,679)
Governance costs (inc Depreciation)	8	(1,634)	-	(1,634)	(7,606)
<b>Total resources expended</b>		<b>(25,009)</b>	<b>-</b>	<b>(25,009)</b>	<b>(35,294)</b>
<b>Net incoming/(outgoing) resources for the year</b>		<b>31,604</b>	<b>-</b>	<b>31,604</b>	<b>(9,032)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		62,450		62,450	71,482
<b>Total funds carried forward</b>		<b>94,054</b>	<b>-</b>	<b>94,054</b>	<b>62,450</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared. All of the above amounts relate to continuing activities.

HOLGATE WINDMILL PRESERVATION SOCIETY

BALANCE SHEET

31 MARCH 2025

		2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	4,105	420
<b>Current assets</b>			
Stock	11	4,320	4,826
Debtors & prepayments	12	636	1,250
Cash at bank		85,048	56,444
Cash in hand		<u>115</u>	<u>115</u>
		<u>90,119</u>	<u>62,635</u>
<b>Creditors: amounts falling due within one year</b>	13	(170)	(605)
Net current assets		<u>89,949</u>	<u>62,030</u>
<b>Total assets less current liabilities</b>		94,054	62,450
<b>Creditors: amounts falling due after one year</b>		-	-
<b>Net assets</b>		<u><u>94,054</u></u>	<u><u>62,450</u></u>
<b>Funds</b>			
Restricted income funds	14	-	-
Unrestricted income funds	15	<u>94,054</u>	<u>62,450</u>
		<u><u>94,054</u></u>	<u><u>62,450</u></u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. These financial statements were approved by the members of the committee on the **18th November 2025** and are signed on their behalf by:

J. HARTLAND, Chair

COMPANY REGISTRATION NUMBER 05217005

HOLGATE WINDMILL PRESERVATION SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

**Basis of Accounting**

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

**Fixed Assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and Machinery	25%	reducing balance
Fixtures and Fittings	10%	reducing balance

**Donations**

Voluntary income is received by way of both grants and subscriptions and donations and is included in full on the statement of financial activities when receivable.

**Resources expended**

Resources expended are recognised in the period in which they are incurred.

## 2. VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2025 £	Total Funds 2024 £
Visits	8,775	-	8,775	6,454
Subscriptions	3,200	-	3,200	2,640
Donations & Grants	28,214	-	28,214	2,547
Gift Aid	1,265	-	1,265	1,093
	<u>41,454</u>	<u>-</u>	<u>41,454</u>	<u>12,734</u>

## 3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2025 £	Total Funds 2024 £
Sales				
Flour sales	9,253	-	9,253	7,903
Merchandise sales	4,726	-	4,726	5,371
	<u>13,979</u>	<u>-</u>	<u>13,979</u>	<u>13,274</u>

## 4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2025 £	Total Funds 2024 £
Bank interest				
Designated	1,081	-	1,081	153
Undesignated	99	-	99	101
	<u>1,180</u>	<u>-</u>	<u>1,180</u>	<u>254</u>

## 5. FUNDRAISING TRADING COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2025 £	Total Funds 2024 £
Operating costs:				
Grain cost of sales	3,988	-	3,988	2,839
Milling & visitor expenses	1,775	-	1,775	1,097
Milling utilities	925	-	925	1,140
Merchandise cost of sales	2,579	-	2,579	4,059
Packaging costs	505	-	505	968
	<u>9,772</u>	<u>-</u>	<u>9,772</u>	<u>10,103</u>

## 6. OTHER FUNDRAISING COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2025 £	Total Funds 2024 £
Advertising & publicity	845		845	1,699
Fundraising expenses	89		89	754
Member communications	1,280		1,280	1,244
Volunteer expenses	186		186	209
	<u>2,400</u>		<u>2,400</u>	<u>3,906</u>

## 7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2025 £	Total Funds 2024 £
Security & maintenance	4,218	-	4,218	5,717
Insurance	6,809	-	6,809	7,922
Skills/knowledge	176	-	176	-
Community involvement	-	-	-	-
	<u>11,203</u>	<u>-</u>	<u>11,203</u>	<u>13,679</u>

## 8. GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2025 £	Total Funds 2024 £
Utilities	1,044	-	1,044	7,236
Admin/Fees	34	-	34	13
Bank Charges	341	-	341	308
Depreciation	215	-	215	-
	<u>1,634</u>	<u>-</u>	<u>1,634</u>	<u>7,557</u>

## 9. TRUSTEE EXPENSES

	2025	2024
Number of Trustees who were paid expenses	7	6
	£	£
Nature of expenses: Reimbursement of expenditure on printing & stationery, postage, publicity, merchandise, fees, maintenance & operating costs, equipment purchases		
	<u>1,880</u>	<u>1,595</u>

## 10. TANGIBLE FIXED ASSETS

	Plant & Machinery £
Cost:	
At 1 April 2024	8,772
Additions	3,900
At 31 March 2025	<u>12,672</u>
Depreciation:	
At 1 April 2023	8,352
Charge during the year	215
At 31 March 2024	<u>8,567</u>
Net book value:	
At 31 March 2024	<u>420</u>
At 31 March 2025	<u>4,105</u>

#### 11. STOCK

	2025	2024
	£	£
Grain	1,053	1,155
Merchandise	3,267	3,672
	<u>4,320</u>	<u>4,826</u>

#### 12. DEBTORS AND PREPAYMENTS

	2025	2024
	£	£
Debtors	-	-
Prepayments	636	1,250
	<u>636</u>	<u>1,250</u>

#### 13. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	-
Accrued expenses	170	605
	<u>-</u>	<u>-</u>
	<u>170</u>	<u>605</u>

#### 14. RESTRICTED INCOME FUNDS

	£
Balance at 31 March 2024	-
Outgoing resources	-
	<u>-</u>
Balance at 31 March 2025	<u>-</u>

## 15. UNRESTRICTED INCOME FUNDS

	£
Balance at 31 March 2024	62,450
Incoming resources	56,613
	<hr/>
	119,063
Outgoing resources	(25,009)
	<hr/>
Balance at 31 March 2025	<u>94,054</u>
Unrestricted funds analysed as follows:	
Designated contingencies fund	11,806
Interest on designated fund	1,081
	<hr/>
	12,886
Undesignated funds	81,168
	<hr/>
	<u>94,054</u>

## 16. COMPANY LIMITED BY GUARANTEE

The company, being limited by guarantee, has no share capital. Every member is liable to contribute a sum not exceeding £1 in the event of the company being wound up whilst still a member or within one year thereafter.

*The following pages do not form part of the statutory financial statements*

HOLGATE WINDMILL PRESERVATION SOCIETY  
 DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE YEAR ENDED 31 MARCH 2024

	2025	2024
INCOME:		
Subscriptions	3,200	2,640
Visits	8,775	6,454
Flour Sales	9,253	7,903
Merchandise	4,726	5,371
Visits/Members/Sales Total	<u>25,954</u>	<u>22,368</u>
Donations received	28,214	2,547
Gift Aid received	1,265	1,093
Interest Received	1,180	254
TOTAL INCOME RECEIVED	<u>56,613</u>	<u>26,262</u>
EXPENSES:		
Cost of Grain Milled	3,988	2,839
Milling & Visitor Expenses	1,775	1,097
Merchandise Cost of Sales	2,579	4,059
Packaging Costs	505	968
Fundraising Expenses	89	754
Maintenance/Security	4,218	5,717
Insurance	6,809	7,922
Utilities	1,969	8,376
Advertising & Promotion	845	1,699
Member Communications	1,280	1,244
Skills & Knowledge	176	40
Volunteer Expenses	186	209
Community Involvement	-	-
Administration & Fees	34	13
Bank Charges	341	308
Depreciation	215	49
TOTAL EXPENDITURE	<u>25,009</u>	<u>35,294</u>
NET SURPLUS/(DEFICIT) FOR THE YEAR	<u><u>31,604</u></u>	<u><u>(9,032)</u></u>

**HOLGATE WINDMILL PRESERVATION SOCIETY**

England & Wales - Charity number 1106115

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# Accounts

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COMPANY REGISTRATION NUMBER 05217005

HOLGATE WINDMILL  
PRESERVATION SOCIETY  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2024

CHARITY NUMBER 1106115

HOLGATE WINDMILL PRESERVATION SOCIETY  
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## REPORT OF THE TRUSTEES

### THE TRUSTEES

The trustees who served the company during the period were as follows:

Jennifer Elizabeth Hartland– Chair  
Stephen Richard Potts – Secretary  
Rosemary Beatrice Hunt – Treasurer  
Richard Green  
Jennifer Margaret Hay  
Helen Houlton  
Mark Anthony William Houlton  
Alison Leadbetter

Resigned as trustees at the AGM on 16 November 2024

Robert Clifford Anderton  
Lesley Jane Jones  
Michael Alexander Thomson

### OBJECTIVES AND ACTIVITIES

The Charity's objectives are to restore, maintain and preserve the Holgate Windmill for the purpose of satisfying the cultural, historic, and educational needs of the local community and people of York.

The Society fulfils these objectives by

- maintaining the mill in full working order and milling flour
- researching and documenting the mill's history in the Society's archive
- keeping its members informed of developments and activities at the mill with half-yearly newsletters
- hosting visits by the public on Open Weekends and by schools and other interested groups by appointment
- giving illustrated talks to local groups and societies explaining the history and mechanism of the mill, how it was restored and its current operation
- mounting regular themed exhibitions in the mill
- organising and participating in events in the local community
- publishing books and images relating to the mill and its history.

The Society's accounts reflect these activities as follows:

- income is generated from members, visitors, flour sales and donations
- expenditure is incurred to purchase grain and merchandise, maintain the mill and to cover overhead and administrative costs
- contingency funding is accumulated for eventual repair/renewal of major items such as sails and millstones and for future development of milling capacity.

## ACHIEVEMENTS and PERFORMANCE

The Windmill is always a busy place and a great deal happened during this financial year, although it's hard to identify key events. I plan to try to cover the full range of activities, without going into too many details.

I believe we were still (still are in some ways) feeling the effects of Covid and lockdowns. As you know, it wasn't all bad news for a working traditional mill in that the demand for flour rose dramatically and then settled to a comfortable, but still enhanced level. However, I do think that there has been a legacy which has changed our working relations, and this has sometimes been a challenge.

Financially, we have had some interesting times. The two big problems we faced were our insurance premiums – especially the buildings insurance – and the electricity bills. The former was being passed on by our 'Landlords' the City of York Council. Once we sat down face to face with a councillor and two council officials in the windmill, and pointed out that they were about to bankrupt us, some serious action was taken and we now have affordable and manageable premiums. The electricity was, in many ways, harder to resolve. However, I take it you have all read the Spring edition of Mill News and will know how Mark Houtt valiantly managed to get our meter changed and, as a result, greatly reduce the standing charges.

Milling continued on a regular basis with two teams working each week on Wednesday and Friday mornings. I lead the Wednesday session, and Steve Potts does Friday. Alison Leadbetter manages all the wholesale orders (there were nine very varied outlets during that year), which are becoming a significant part of our work, and Mike Thomson takes over as lead miller if neither Steve nor I can do a session. We added rye to our range of milled flour and it is clear that spelt is becoming very popular, despite its higher cost. We raised the price of all our flour from January '24, for the first time since we began milling in 2012. This seemed to be completely acceptable to our customers and we shall be keeping a closer eye on realistic pricing. One sadness is the rarity of occasions when we are able to mill using the wind.

As members of the Traditional Corn Millers Guild, we have a special connection in that Lesley Jones, one of our volunteers is also national secretary to the Guild. During the year in question we heard the news that the campaign, in which we had been particularly active, to get exemption for small traditional mills from adding folic acid to wheat flour had been successful. It was a great relief and joy to know that no mill producing less than 500 tonnes a year would be required to make any chemical additions to its products.

The mill itself is in very good nick (I always like to touch wood at this point) and for this we have to thank our visiting millwright, Dave Andrews. Together with Alison and me, and from time to time, Richard Hill, he does a long day every month. Part of that day is always a regular oiling greasing and adjusting of all moving parts together with other regular maintenance tasks. The rest of the time, and sometimes an extra day, is spent checking everything that could go wrong (not least rotting wood) and doing whatever repairs are needed to keep the mill safe and working. One interesting repair happened early this year when one of the fork irons, connecting the spider to the sail shutters, was seen to be bent out of shape. There is still no conclusive explanation of why it had happened, but the maintenance team managed to remove the iron, Richard Hill straightened and strengthened it, and it went back in remarkably easily. Another unusual but more well-recognised operation was 'pushing the sails out of the house'. In time, the weight of the sails, the iron cross and the windshaft pulls down so that the sails are slightly too close to the cap. Both of these processes were described in

detail in Mill News. Replacing lengths of wood in the sails (known as fitting pieces) continued to be a regular occurrence, although gradually reducing in number. However, we are constantly amazed by the fact that when we remove the shutters, almost all of them are in perfect condition – as good as the day they were made. Just a few need recovering with canvas due to the reaction between paint and bird poo.

I'm glad to say that we continued to have a very good year regarding Health and Safety. The mill is a potentially very dangerous place, and I think we have been able to prove that we take it very seriously. As well as being Treasurer, Rosy Hunt is H&S co-ordinator and she organised the first annual First Aid training session for us all through the Ambulance Service.

Opening the mill to the public is of prime importance and we constantly struggle to get the right amount of time and the right times to do this. The other struggle is getting all those folk who have signed up to come and be volunteers, to come and staff the mill when it is open. For the first time we invited the public to come in and see round the mill when we are milling. This proved very popular with visitors, for obvious reasons, but could be extremely challenging for the milling teams, especially in school holiday weeks. It was also a year in which, having tried opening on Saturday mornings and Sunday afternoons, with not entirely satisfactory results, we changed in the New Year to opening all day Saturday. The jury is still out on what works best. Nonetheless, we have continued to receive visitors from all corners of the globe, and one of the joys of being there on open days is just to engage with the level of appreciation and enthusiasm we constantly encounter. In addition to these regular open times, Jen Hay continued to organise and receive a huge number of booked visits from schools, clubs and societies. Jen's other great project (Santa in the Mill) happened, as usual, and we also had another carol concert from the Barberellas in the week before Christmas. There were several other events during open days during the year: pop-up art displays, a pottery workshop and exhibitions. We took part in the first York Unlocked weekend, so that twice in the year we had the mill open for free for a whole weekend – the other being Residents First weekend in January. A very new way of making the mill available to the public was in the installation of a camera, sensors and links to the internet through the Smartmolen scheme. This means that at any time of the day or night, it's possible to have a live image of the mill and technical details of wind direction, temperature and all sorts of other information.

A number of new pieces of merchandise arrived in the mill. Especially successful was the new recipe book, designed for children, as a partner volume to the adult one. Do consider one as a stocking filler – there's even a recipe for dog biscuits.

During the year, Sarah Turbill and Helen Hoult got together to recruit, encourage and support volunteers. Also, Rosy Hunt started a monthly e-mail newsletter for all active volunteers, which has proved very popular and useful.

Anna Cook, our archivist, continued to labour away on collecting and conserving our historical records. During the year in question, she came across a newly discovered painting of Holgate Mill, which pre-dates all previous depictions and added a huge amount to our knowledge of the early years of our mill.

## FINANCIAL REVIEW

The Society's accounts for 2024-24 report no restricted funds.

Gross income from flour sales rose from £5,418 to £7,903, and merchandise sales increased from £3,349 to £5,371. Income from visitor entry rose from £5,118 to £6,454. Membership income dropped slightly, from £2,871 to £2,640.

All Gift Aid was claimed for the year and we received £1,093.

Maintenance costs included £2,206 for various non-routine repairs.

Overall there was an in-year deficit of £9,032 and the balance of funds stood at £62,450 (£57,204 excluding stock). The deficit is partly due to the extra £7k we were charged for electricity. In the present year these bills are back down to around £100 pm.

The Society's cash funds are kept in a current, a deposit and two longer-term accounts. At the financial year end about £11.5k was in Charities Aid Foundation Bank current and deposit accounts, £21.8k in the longer-term interest-bearing account with Shawbrook and £25k (a legacy) with United Trust. Interest over the year was £254.

## RISK MANAGEMENT

The financial position of the Society remains secure. The mill is in a sound condition and well maintained. The Trustees are confident that the costs of even a major breakdown of machinery or equipment can be met from accumulated funds. Ownership of the building remains with City of York Council who insure the property, the cost of insurance being recharged to the Society.

The Society has robust Health and Safety policies in place, and they are continually reviewed in the light of accumulated experience of operating the mill and receiving visitors to it. The improved volunteer training system continues to reflect this gathered experience. Grain for milling is purchased from certified suppliers and arrangements for storing, milling and bagging are maintained at approved hygiene standards.

Apart from regular maintenance the mill and the Society are run entirely on a voluntary basis by the Trustees and others. The Trustees identify as the greatest risks to the Society's continued operation a possible dwindling of support among members and volunteers or lack of candidates to fill Trustee positions as they fall vacant.

## PLANS FOR FUTURE PERIODS

A new and very vigorous sub-committee has grown up around the areas of our website, advertising and social media. They are full of ideas and are hoping to enhance and standardise the visual image of the society.

We also hope to recruit more volunteers to get involved in all aspects of running the mill and to start taking over from us 'old guard'.

We recently noted that it takes about £100 per day to run and maintain the mill. We hope that this neat figure will become something of a rallying cry to encourage everyone who visits and loves the windmill to contribute to the ongoing project.

## RESPONSIBILITIES OF THE TRUSTEES

The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Registered Office:

Robison House  
Lang Road  
Bishopthorpe  
York YO23 2QJ

Signed by order of the trustees

Stephen Potts

Company Secretary

## HOLGATE WINDMILL PRESERVATION SOCIETY

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/MEMBERS OF THE HOLGATE WINDMILL PRESERVATION SOCIETY

FOR THE YEAR ENDED 31 MARCH 2024

I report on the accounts of the charity for the year ended 31 March 2024 set out on pages 9 to 16.

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, as amended); and
- to state whether particular matters have come to my attention.

#### BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 130 of the Act); and
  - accounts are prepared which agree with the accounting records, comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

M Brooks  
Independent examiner  
40 Moss Green Lane  
Brayton  
Selby  
YO8 9EN

HOLGATE WINDMILL PRESERVATION SOCIETY  
 STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND  
 EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 202

	Note	Unrestricted Funds	Restricted Funds 2024	Total Funds 2024 £	Total Funds 2023 £
<b>Incoming resources</b>					
Incoming Resources from generating funds:					
Voluntary income					
Visits, subscriptions & donations	2	12,734	-	12,734	37,545
Activities for generating funds					
Flour & merchandise sales	3	13,274	-	13,274	8,767
Investment income	4	254	-	254	187
<b>Total Incoming resources</b>		<b>26,262</b>	<b>-</b>	<b>26,262</b>	<b>46,499</b>
<b>Resources expended</b>					
Costs of generating funds:					
Fundraising trading costs					
Costs of goods sold & other costs	5	(10,103)	-	(10,103)	(8,391)
Other fundraising costs	6	(3,906)	-	(3,906)	(2,700)
Charitable activities	7	(13,679)	-	(13,679)	(14,697)
Governance costs	8	(7,557)	-	(7,557)	(606)
Depreciation	10	(49)	-	(49)	-
<b>Total resources expended</b>		<b>(35,294)</b>	<b>-</b>	<b>(35,294)</b>	<b>(26,934)</b>
<b>Net incoming/(outgoing) resources for the year</b>		<b>(9,032)</b>	<b>-</b>	<b>(9,032)</b>	<b>20,105</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		71,482	-	71,482	51,377
<b>Total funds carried forward</b>		<b>62,450</b>	<b>-</b>	<b>62,450</b>	<b>71,482</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

HOLGATE WINDMILL PRESERVATION SOCIETY

BALANCE SHEET

31 MARCH 2024

		2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	420	-
<b>Current assets</b>			
Stock	11	4,826	6,188
Debtors & prepayments	12	1,250	282
Cash at bank		56,444	65,144
Cash in hand		<u>115</u>	<u>115</u>
		<u>62,635</u>	<u>71,729</u>
<b>Creditors: amounts falling due within one year</b>	13	(605)	(247)
Net current assets		<u>62,030</u>	<u>71,482</u>
<b>Total assets less current liabilities</b>		62,450	71,482
<b>Creditors: amounts falling due after one year</b>		-	-
<b>Net assets</b>		<u>62,450</u>	<u>71,482</u>
<b>Funds</b>			
Restricted income funds	14	-	-
Unrestricted income funds	15	<u>62,450</u>	<u>71,482</u>
		<u>62,450</u>	<u>71,482</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. These financial statements were approved by the members of the committee on the 26th November 2024 and are signed on their behalf by:

J. HARTLAND, Chair

COMPANY REGISTRATION NUMBER 05217005

HOLGATE WINDMILL PRESERVATION SOCIETY  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

**Basis of Accounting**

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

**Fixed Assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and Machinery                      25%    reducing balance

**Donations**

Voluntary income is received by way of both grants and subscriptions and donations and is included in full on the statement of financial activities when receivable.

**Resources expended**

Resources expended are recognised in the period in which they are incurred.

2. VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2024 £	Total Funds 2023 £
Visits	6,454	-	6,454	5,118
Subscriptions	2,640	-	2,640	2,871
Donations & Grants	2,547	-	2,547	27,154
Gift Aid	1,093	-	1,093	2,402
	<u>12,734</u>	<u>-</u>	<u>12,734</u>	<u>37,545</u>

### 3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2024 £	Total Funds 2023 £
Sales				
Flour sales	7,903	-	7,903	5,418
Merchandise sales	5,371	-	5,371	3,349
	<u>13,274</u>	<u>-</u>	<u>13,274</u>	<u>8,767</u>

### 4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2024 £	Total Funds 2023 £
Bank interest				
Designated	153	-	153	115
Undesignated	101	-	101	72
	<u>254</u>	<u>-</u>	<u>254</u>	<u>187</u>

### 5. FUNDRAISING TRADING COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2024 £	Total Funds 2023 £
Operating costs:				
Grain cost of sales	2,839	-	2,839	2,085
Milling & visitor expenses	1,097	-	1,097	2,268
Milling utilities	1,140	-	1,140	1,367
Merchandise cost of sales	4,059	-	4,059	2,398
Packaging costs	968	-	968	273
	<u>10,103</u>	<u>-</u>	<u>10,103</u>	<u>8,391</u>

## 6. OTHER FUNDRAISING COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2024 £	Total Funds 2023 £
Advertising & publicity	1,699		1,699	1,282
Fundraising expenses	754		754	86
Member communications	1,244		1,244	1,267
Volunteer expenses	209		209	65
	<u>3,906</u>		<u>3,906</u>	<u>2,700</u>

## 7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024 £	Total Funds 2023 £
Security & maintenance	5,717	-	5,717	10,243
Insurance	7,922		7,922	4,454
Skills/knowledge	-	-	-	-
Community involvement	-	-	-	-
	<u>13,679</u>	<u>-</u>	<u>13,679</u>	<u>14,697</u>

## 8. GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2024 £	Total Funds 2023 £
Utilities	7,236	-	7,236	263
Admin/Fees	13	-	13	51
Bank Charges	308	-	308	292
Depreciation	-	-	-	-
	<u>7,557</u>	<u>-</u>	<u>7,557</u>	<u>606</u>

## 9. TRUSTEE EXPENSES

	2024	2023
Number of Trustees who were paid expenses	7	8
	£	£
Nature of expenses: Reimbursement of expenditure on printing & stationery, postage, publicity, merchandise, fees, maintenance & operating costs, equipment purchases	1,757	2,712
	<u>1,757</u>	<u>2,712</u>

## 10. TANGIBLE FIXED ASSETS

	Plant & Machinery £
Cost:	
At 1 April 2023	8,303
Additions	469
At 31 March 2024	<u>8,772</u>
Depreciation:	
At 1 April 2023	8,303
Charge during the year	49
At 31 March 2024	<u>8,352</u>
Net book value:	
At 31 March 2023	<u>-</u>
At 31 March 2024	<u>420</u>

## 11. STOCKS

	2024	2023
	£	£
Grain	1,155	707
Merchandise	3,671	5,481
	<u>4,826</u>	<u>6,188</u>

## 12. DEBTORS AND PREPAYMENTS

	2024	2023
	£	£
Debtors	-	-
Prepayments	1,250	282
	<u>1,250</u>	<u>282</u>

13. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	-	-
Accrued expenses	605	247
	-	-
	<u>605</u>	<u>247</u>

14. RESTRICTED INCOME FUNDS

	£
Balance at 31 March 2023	-
Outgoing resources	-
	<u>-</u>
Balance at 31 March 2024	<u>-</u>

15. UNRESTRICTED INCOME FUNDS

	£
Balance at 31 March 2023	71,482
Incoming resources	26,262
	<u>97,744</u>
Outgoing resources	(35,294)
Balance at 31 March 2024	<u>62,450</u>
Unrestricted funds analysed as follows:	
Designated contingencies fund	11,653
Interest on designated fund	153
	<u>11,806</u>
Undesignated funds	50,644
	<u>62,450</u>

16. COMPANY LIMITED BY GUARANTEE

The company, being limited by guarantee, has no share capital. Every member is liable to contribute a sum not exceeding £1 in the event of the company being wound up whilst still a member or within one year thereafter.

*The following pages do not form part of the statutory financial statements*

HOLGATE WINDMILL PRESERVATION SOCIETY  
 DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
INCOME:		
Subscriptions	2,640	2,871
Visits	6,454	5,118
Flour Sales	7,903	5,418
Merchandise	5,371	3,349
Visits/Members/Sales Total	<u>22,368</u>	<u>16,756</u>
Donations received	2,547	27,154
Gift Aid received	1,093	2,402
Interest Received	254	187
TOTAL INCOME RECEIVED	<u>26,262</u>	<u>46,499</u>
EXPENSES:		
Cost of Grain Milled	2,839	2,085
Milling & Visitor Expenses	1,097	2,268
Merchandise Cost of Sales	4,059	2,398
Packaging Costs	968	273
Fundraising Expenses	754	86
Maintenance/Security	5,717	10,243
Insurance	7,922	4,454
Utilities	8,376	1,630
Advertising & Promotion	1,699	1,282
Member Communications	1,244	1,267
Skills & Knowledge	40	-
Volunteer Expenses	209	65
Community Involvement	-	-
Administration & Fees	13	51
Bank Charges	308	292
Depreciation	49	-
TOTAL EXPENDITURE	<u>35,294</u>	<u>26,394</u>
NET SURPLUS/(DEFICIT) FOR THE YEAR	<u><u>(9,032)</u></u>	<u><u>20,105</u></u>

**HOLGATE WINDMILL PRESERVATION SOCIETY**

England & Wales - Charity number 1106115

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# Accounts

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COMPANY REGISTRATION NUMBER 05217005

HOLGATE WINDMILL  
PRESERVATION SOCIETY  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2023

CHARITY NUMBER 1106115

HOLGATE WINDMILL PRESERVATION SOCIETY  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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## REPORT OF THE TRUSTEES

### THE TRUSTEES

The trustees who served the company during the period were as follows:

Richard Green – Chair  
Stephen Richard Potts – Secretary  
Rosemary Beatrice Hunt – Treasurer  
Robert Clifford Anderton  
Jennifer Elizabeth Hartland  
Jennifer Margaret Hay  
Helen Hoult  
Mark Anthony William Hoult  
Lesley Jane Jones  
Alison Leadbetter  
Michael Alexander Thomson  
Nicholas Fairthorne Ansell – Resigned as a Trustee on 13 November 2022

### OBJECTIVES AND ACTIVITIES

The Charity's objectives are to restore, maintain and preserve the Holgate Windmill for the purpose of satisfying the cultural, historic, and educational needs of the local community and people of York.

The Society fulfils these objectives by

- maintaining the mill in full working order and milling flour
- researching and documenting the mill's history in the Society's archive
- keeping its members informed of developments and activities at the mill with half-yearly newsletters
- hosting visits by the public on Open Weekends and by schools and other interested groups by appointment
- giving illustrated talks to local groups and societies explaining the history and mechanism of the mill, how it was restored and its current operation
- mounting regular themed exhibitions in the mill
- organising and participating in events in the local community
- publishing books and images relating to the mill and its history.

The Society's accounts reflect these activities as follows:

- income is generated from members, visitors, flour sales and donations
- expenditure is incurred to purchase grain and merchandise, maintain the mill and to cover overhead and administrative costs
- contingency funding is accumulated for eventual repair/renewal of major items such as sails and millstones and for future development of milling capacity.

## ACHIEVEMENTS and PERFORMANCE

Holgate Windmill is in full working order, producing flour from wind power (or when necessary by electricity) throughout the year using a variety of grains, and selling the flour to a number of local outlets. The society continues to be successful in all aspects of its endeavours including flour production, educational facility, events (including Mini Millers and Santa) and talks.

The mill maintenance continues with a millwright attending once a month, ably assisted by our experienced volunteers, and with minor maintenance being carried out by trained volunteers. However, the mill did break down in a most unusual way in September 2022 with the fantail pinion gear literally breaking into two pieces, thereby rendering the fantail useless. This problem has not occurred on any other mill that we know of in living memory. Fortunately, our mill engineer and millwright, with assistance from the volunteers, resolved the problem without further incident.

The bridge-tree bearing for the peak stones required re-profiling and this was completed by our mill engineer.

The mill is open for public access on Saturday 1000 to 1200 and Sunday 1300 to 1600hrs. In 2023/24 we are planning to increase our opening offer to the public.

The HWPS has been in the process of improving the storage in the mill and an additional low open storage / worktop has been completed within this report's remit.

The book collection, accessible to all, is becoming noteworthy for its quality and quantity

The society has seen a particular drive to recruit more volunteers, and this is beginning to bear fruit. Volunteer training has been ongoing with emphasis on mill knowledge and Health and Safety, with all relevant documents being updated regularly.

The HWPS continues to produce full colour, twice yearly *MillNews* which is very popular with the members of the society (and indeed elsewhere in the country and abroad). Our website and all aspects of social media flourish.

Holgate Windmill continues to thrive, an iconic sight on the York skyline and the only working windmill in Yorkshire.

## FINANCIAL REVIEW

The Society's accounts for 2022-23 report no restricted funds. All assets are fully depreciated (no net book value).

Gross income from flour sales remained steady at £5,418, and merchandise sales increased from £1,552 to £3,349. Income from visitor entry was back to pre-Covid levels at £5,118. Membership income rose slightly, from £2,659 to £2,871.

An anonymous legacy at the end of the financial year of almost £25,000 was a very welcome boost to the mill's reserves. Earlier in the year we had made a precautionary transfer of £10,000 from the longer-term investment account, and the legacy was deposited in that account.

All Gift Aid was claimed up to date and we received £2,402.

Maintenance costs included £4,400 for repair of the broken fantail pinion, and £4,642 for the Bin Floor display shelves and further fitted storage.

In January 2023 our monthly buildings insurance premium through CYC increased from £97 to £378, and steps were taken to address the underlying issue: that the mill had been put into an unreasonably high risk band. At present this process is still ongoing.

Overall there was an in-year surplus of £20,105 and the balance of funds stands at £71,482 (£65,294 excluding stock).

The Society's cash funds are kept in a current, a deposit and a longer-term account. About £18k is in Charities Aid Foundation Bank current and deposit accounts, and the remainder in the longer-term interest-bearing account with Shawbrook. Interest over the year was £187.

## RISK MANAGEMENT

The financial position of the Society remains secure. The mill is in a sound condition and well maintained. The Trustees are confident that the costs of even a major breakdown of machinery or equipment can be met from accumulated funds. Ownership of the building remains with City of York Council who insure the property, the cost of insurance being recharged to the Society.

The Society has robust Health and Safety policies in place, and they are continually reviewed in the light of accumulated experience of operating the mill and receiving visitors to it. The improved volunteer training system continues to reflect this gathered experience. Grain for milling is purchased from certified suppliers and arrangements for storing, milling and bagging are maintained at approved hygiene standards.

Apart from regular maintenance the mill and the Society are run entirely on a voluntary basis by the Trustees and others. The Trustees identify as the greatest risks to the Society's continued operation a possible dwindling of support among members and volunteers or lack of candidates to fill Trustee positions as they fall vacant.

## PLANS FOR FUTURE PERIODS

The Trustees continue to look at increasing the volume of flour sales and expanding our range of flours. We now sell strong wholemeal wheat and Spelt with the recent addition of organic Miller's Choice Wheat, and Elego Winter Rye.

Sales of flour from the mill have returned to a slightly higher level than before the Covid pandemic, with all flours selling well and an increase in the number of 5kg bags sold. Milling is mostly taking place on the Burr stones, but the newly restored Peak stones are being used when the wind allows. New commercial customers are being considered whenever possible and have held steady through the reporting period. Volunteers have attended a number of local grain and heritage events with the view that this will extend our commercial client base.

The recruitment of new members to the Society continues to be of great importance; our

membership has been consistent over the last few years, but we need to encourage more to become active volunteers and hopefully in due course Trustees. Our revised 2023 opening hours are now in operation and early activity suggests that opening Wednesday and Friday milling mornings will be a great success.

We will continue to develop and maintain the mill to ensure that it remains an important and accessible resource for the residents of the City of York and the wider community.

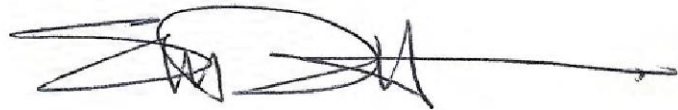
#### RESPONSIBILITIES OF THE TRUSTEES

The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Registered Office:

Robison House  
Lang Road  
Bishopthorpe  
York YO23 2QJ

Signed by order of the trustees

A handwritten signature in black ink, appearing to be 'Stephen Potts', written over a horizontal line.

Stephen Potts  
Company Secretary

## HOLGATE WINDMILL PRESERVATION SOCIETY

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/MEMBERS OF THE HOLGATE WINDMILL PRESERVATION SOCIETY

FOR THE YEAR ENDED 31 MARCH 2023

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 8 to 15.

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, as amended); and
- to state whether particular matters have come to my attention.

#### BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 130 of the Act); and
  - accounts are prepared which agree with the accounting records, comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

M Brooks  
Independent examiner  
40 Moss Green Lane  
Brayton  
Selby  
YO8 9EN

HOLGATE WINDMILL PRESERVATION SOCIETY  
 STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND  
 EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds	Restricted Funds 2023	Total Funds 2023 £	Total Funds 2022 £
<b>Incoming resources</b>					
Incoming Resources from generating funds:					
Voluntary income					
Visits, subscriptions & donations	2	37,545	-	37,545	5,442
Activities for generating funds					
Flour & merchandise sales	3	8,767	-	8,767	7,156
Investment income	4	187	-	187	185
<b>Total Incoming resources</b>		<b>46,499</b>	<b>-</b>	<b>46,499</b>	<b>12,783</b>
<b>Resources expended</b>					
Costs of generating funds:					
Fundraising trading costs					
Costs of goods sold & other costs	5	(8,391)	-	(8,391)	(12,783)
Other fundraising costs	6	(2,700)	-	(2,700)	(1,614)
Charitable activities	7	(14,697)	-	(14,697)	(26,275)
Governance costs	8	(606)	-	(606)	(288)
<b>Total resources expended</b>		<b>(26,394)</b>	<b>-</b>	<b>(26,394)</b>	<b>(35,175)</b>
<b>Net incoming/(outgoing) resources for the year</b>		<b>20,105</b>	<b>-</b>	<b>20,105</b>	<b>(22,392)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		51,377		51,377	73,769
<b>Total funds carried forward</b>		<b>71,482</b>	<b>-</b>	<b>71,482</b>	<b>51,377</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

HOLGATE WINDMILL PRESERVATION SOCIETY

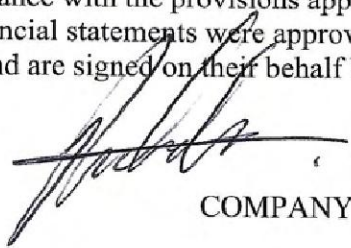
BALANCE SHEET

31 MARCH 2023

		2023	2022
		£	£
<b>Fixed assets</b>			
Tangible assets	10	-	-
<b>Current assets</b>			
Stock	11	6,188	5,557
Debtors & prepayments	12	282	416
Cash at bank		65,144	46,851
Cash in hand		<u>115</u>	<u>115</u>
		71,729	52,939
<b>Creditors: amounts falling due within one year</b>	13	(247)	(1,562)
Net current assets			<u>51,377</u>
<b>Total assets less current liabilities</b>		71,482	51,377
<b>Creditors: amounts falling due after one year</b>		-	-
<b>Net assets</b>		<u>71,482</u>	<u>51,377</u>
<b>Funds</b>			
Restricted income funds	14	-	-
Unrestricted income funds	15	<u>71,482</u>	<u>51,377</u>
		<u>71,482</u>	<u>51,377</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. These financial statements were approved by the members of the committee on the 16th November 2023 and are signed on their behalf by:

R. GREEN, Chair



COMPANY REGISTRATION NUMBER 05217005

HOLGATE WINDMILL PRESERVATION SOCIETY  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

**Basis of Accounting**

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

**Fixed Assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and Machinery                      25%    reducing balance

**Donations**

Voluntary income is received by way of both grants and subscriptions and donations and is included in full on the statement of financial activities when receivable.

**Resources expended**

Resources expended are recognised in the period in which they are incurred.

2. VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2023 £	Total Funds 2022 £
Visits	5,118	-	5,118	395
Subscriptions	2,871	-	2,871	2,659
Donations & Grants	27,154	-	27,154	2,388
Gift Aid	2,402	-	2,402	-
	<u>37,545</u>	<u>-</u>	<u>37,545</u>	<u>5,442</u>

### 3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2023 £	Total Funds 2022 £
Sales				
Flour sales	5,418	-	5,418	5,714
Merchandise sales	3,349	-	3,349	1,552
	<u>8,767</u>	<u>-</u>	<u>8,767</u>	<u>7,266</u>

### 4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2023 £	Total Funds 2022 £
Bank interest				
Designated	115	-	115	184
Undesignated	72	-	72	1
	<u>187</u>	<u>-</u>	<u>187</u>	<u>185</u>

### 5. FUNDRAISING TRADING COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2023 £	Total Funds 2022 £
Operating costs:				
Grain cost of sales	2,085	-	2,085	2,154
Milling & visitor expenses	2,268	-	2,268	341
Milling utilities	1,367	-	1,367	1,304
Merchandise cost of sales	2,398	-	2,398	425
Packaging costs	273	-	273	1,041
	<u>8,391</u>	<u>-</u>	<u>8,391</u>	<u>5,265</u>

## 6. OTHER FUNDRAISING COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2023 £	Total Funds 2022 £
Advertising & publicity	1,282		1,282	288
Fundraising expenses	86		86	35
Member communications	1,267		1,267	1,042
Volunteer expenses	65		65	249
	<u>2,700</u>		<u>2,700</u>	<u>1,614</u>

## 7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023 £	Total Funds 2022 £
Security & maintenance	10,243	-	10,243	22,815
Insurance	4,454		4,454	3,460
Skills/knowledge	-	-	-	-
Community involvement	-	-	-	-
	<u>14,697</u>	<u>-</u>	<u>14,697</u>	<u>26,275</u>

## 8. GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2023 £	Total Funds 2022 £
Utilities	263	-	263	93
Admin/Fees	51	-	51	-
Bank Charges	292	-	292	195
Depreciation	-	-	-	-
	<u>606</u>	<u>-</u>	<u>606</u>	<u>288</u>

## 9. TRUSTEE EXPENSES

	2023	2022
Number of Trustees who were paid expenses	8	7
	£	£
Nature of expenses: Reimbursement of expenditure on printing & stationery, postage, publicity, merchandise, fees, maintenance & operating costs, equipment purchases	2,712	1,484
	<u>2,712</u>	<u>1,484</u>

## 10. TANGIBLE FIXED ASSETS

	Plant & Machinery £
Cost:	
At 1 April 2022	8,303
Additions	-
At 31 March 2023	<u>8,303</u>
Depreciation:	
At 1 April 2022	8,303
Charge during the year	-
At 31 March 2023	<u>8,303</u>
Net book value:	
At 31 March 2022	<u>-</u>
At 31 March 2023	<u>-</u>

## 11. STOCKS

	2023 £	2022 £
Grain	707	698
Merchandise	5,481	4,859
	<u>6,188</u>	<u>5,557</u>

## 12. DEBTORS AND PREPAYMENTS

	2023 £	2022 £
Debtors	-	-
Prepayments	282	416
	<u>282</u>	<u>416</u>

13. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	-
Accrued expenses	247	1,562
	-	-
	<u>247</u>	<u>1,562</u>

14. RESTRICTED INCOME FUNDS

	£
Balance at 31 March 2022	-
Outgoing resources	-
	-
Balance at 31 March 2023	<u>-</u>

15. UNRESTRICTED INCOME FUNDS

	£
Balance at 31 March 2022	51,377
Incoming resources	46,499
	<u>97,876</u>
Outgoing resources	(26,394)
	<u>71,482</u>
Balance at 31 March 2023	<u>71,482</u>
Unrestricted funds analysed as follows:	
Designated contingencies fund	21,539
Interest on designated fund	<u>115</u>
	<u>21,654</u>
Undesignated funds	49,828
	<u>71,482</u>

16. COMPANY LIMITED BY GUARANTEE

The company, being limited by guarantee, has no share capital. Every member is liable to contribute a sum not exceeding £1 in the event of the company being wound up whilst still a member or within one year thereafter.

*The following pages do not form part of the statutory financial statements*

HOLGATE WINDMILL PRESERVATION SOCIETY  
 DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
<b>INCOME:</b>		
Subscriptions	2,871	2,659
Visits	5,118	395
Flour Sales	5,418	5,605
Merchandise	3,349	1,551
Visits/Members/Sales Total	<u>16,756</u>	<u>10,210</u>
Donations received	27,154	2,388
Gift Aid received	2,402	-
Interest Received	187	185
<b>TOTAL INCOME RECEIVED</b>	<u>46,499</u>	<u>12,783</u>
<b>EXPENSES:</b>		
Cost of Grain Milled	2,085	2,154
Milling & Visitor Expenses	2,268	341
Merchandise Cost of Sales	2,398	425
Packaging Costs	273	1,041
Fundraising Expenses	86	35
Maintenance/Security	10,243	24,434
Insurance	4,454	3,460
Utilities	1,630	1,507
Advertising & Promotion	1,282	288
Member Communications	1,267	1,042
Skills & Knowledge	-	-
Volunteer Expenses	65	249
Community Involvement	-	-
Administration & Fees	51	-
Bank Charges	292	195
Depreciation	-	-
<b>TOTAL EXPENDITURE</b>	<u>26,394</u>	<u>35,175</u>
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>	<u>20,105</u>	<u>(22,392)</u>



**HOLGATE WINDMILL PRESERVATION SOCIETY**

England & Wales - Charity number 1106115

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# Accounts

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COMPANY REGISTRATION NUMBER 05217005

HOLGATE WINDMILL  
PRESERVATION SOCIETY  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2021

CHARITY NUMBER 1106115

HOLGATE WINDMILL PRESERVATION SOCIETY  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 14
Trading and Profit and Loss Account	

HOLGATE WINDMILL PRESERVATION SOCIETY  
 TRUSTEES ANNUAL REPORT  
 FOR THE YEAR ENDED 31 MARCH 2021

THE TRUSTEES

The trustees who served the company during the period were as follows:

Richard Green – Chair  
 Stephen Richard Potts – Secretary  
 Rosemary Beatrice Hunt – Treasurer  
 Robert Clifford Anderton  
 Nicholas Fairthorne Ansell  
 Frances Anne Fairbotham  
 Jennifer Elizabeth Hartland  
 Jennifer Margaret Hay  
 Helen Hoult  
 Mark Anthony William Hoult  
 Lesley Jane Jones  
 Alison Leadbetter  
 Michael Alexander Thomson  
 Ulla Wiberg – Resigned as a Trustee on 26 November 2020.

OBJECTIVES AND ACTIVITIES

The Charity's objectives are to restore, maintain and preserve the Holgate Windmill for the purpose of satisfying the cultural, historic and educational needs of the local community and people of York.

The Society fulfils these objectives by

- maintaining the mill in full working order and milling flour;
- researching and documenting the mill's history in the Society's archive;
- keeping its members informed of developments and activities at the mill with half-yearly newsletters
- hosting visits by the public on Open Weekends and by schools and other interested groups by appointment;
- giving illustrated talks to local groups and societies explaining the history and mechanism of the mill and how it was restored;
- mounting regular themed exhibitions in the mill;
- organising and participating in events in the local community;
- publishing books and images relating to the mill and its history.

The Society's accounts reflect these activities as follows:

- income is generated from members, visitors, flour sales and donations;
- expenditure is incurred to purchase grain and merchandise, maintain the mill and to cover overhead and administrative costs;
- contingency funding is accumulated for eventual repair/renewal of major items such as sails and millstones and for future development of milling capacity.

## ACHIEVEMENTS & PERFORMANCE

The mill has now entered its eighth year of milling, selling flour from both the mill shop and on a wholesale basis through various outlets in and around York. We have milled unusually high quantities of wheat and spelt due to increased demand during the on-going pandemic, but continue our consolidation and refinement of our processes as a milling business. Covid-19 meant no visitors or visiting groups to the mill during the year, and sadly we had to postpone our 250<sup>th</sup> anniversary celebrations. The shop remained open on Saturdays from 10.00 to 12.00 as usual.

Our visiting millwright continued to spend a day with us each month and was kept busy with routine maintenance and a variety of extra repair jobs. These included repairs to rot in some timbers and replacement of some shutter bars. Both sets of French burr stones have needed no repairs, just maintenance, and are in use weekly. The striking-chain lifting chain which we tried was replaced by a rope, as before (more user friendly). Refurbishment into use of the third set of stones, the peak stones – last used in 1930 – was begun. In addition a wide variety of tasks were undertaken by our team of volunteers.

We updated our plans for volunteer training, including taking account of Covid-19 but a date for training has yet to be set. We also continually update and amend our Health & Safety procedures in the light of experience and the pandemic.

We continued to produce our twice-yearly publication of mill news and have increased its content. Our website was regularly updated and forms the major information source for interested parties and flour customers. We developed our social media content on our Facebook, Twitter and Instagram pages and these gained followers and importance.

Our Mini Millers group and Santa at the Mill were sadly postponed because of the pandemic. The York Residents Festival in January did not take place. All bookings for parties from local societies and schools were suspended as were the illustrated talks about the mill.

The mill continues to be a well-recognised feature of the York skyline and tourist scene.

## FINANCIAL REVIEW

The Society's accounts for 2020-21 report no restricted funds. All assets are fully depreciated (no net book value).

Gross income from flour sales more than doubled. The demand for our flour, especially in the early weeks of lockdown was unprecedented, and remained high. The income rose from £5,003 in the previous year to £11,733.

Income from open days vanished (£5,821 in the previous year), but as the Saturday shop remained open, sales of merchandise only halved, to £2,459.

Significantly and very fortunately, we were awarded a Small Business Coronavirus Grant of £10,000. This brought our overall income for the year to £27,978, where the previous year's figure was £19,320.

Membership income was down again, by about 27%, at £2,022. In the previous financial year it fell by 18%.

No Gift Aid was claimed this year.

There were no significant single donations or legacies.

Maintenance costs of £16,282 include £11,687 for work on bringing the peak stones back into operation, and £2,568 for a programme of repairs on the sails.

Overall there was an in-year deficit of £2,670 and the balance stands at £73,769 (£68,716 excluding stock).

The Society's cash funds are kept in a current, a deposit and a longer-term account. About £27.3k is in Charities Aid Foundation Bank current and deposit accounts, and the remaining £41.4k in a longer-term interest bearing account with Shawbrook. Interest over the year was £322.

## RISK MANAGEMENT

The financial position of the Society remains secure. The mill is in a sound condition and well maintained. The Trustees are confident that the costs of even a major breakdown of machinery or equipment can be met from accumulated funds. Ownership of the building remains with City of York Council who insure the property, the cost of insurance being recharged to the Society.

The Society has robust Health and Safety policies in place and they are continually reviewed in the light of accumulated experience of operating the mill and receiving visitors to it. The improved volunteer training system continues to reflect this gathered experience. Grain for milling is purchased from certified suppliers and arrangements for storing, milling and bagging are maintained at approved hygiene standards.

Apart from regular maintenance the mill and the Society are run entirely on a voluntary basis by the Trustees and others. The Trustees identify as the greatest risks to the Society's continued operation a possible dwindling of support among members and volunteers or lack of candidates to fill Trustee positions as they fall vacant.

## PLANS FOR FUTURE PERIODS

The Trustees continue to look at options for increasing the volume of flour sales and are continuing to develop and expand the production of Spelt flour. Sales of flour from the mill

remain higher than normal after the initial peak demand under lockdown ended, and 5kg bags of wholemeal flour are selling very well. These can be pre-ordered through the website. The milling teams are looking to increase the varieties of grain milled by use of the newly commissioned peak stones. New commercial customers are being considered whenever possible.

The recruitment of new members to the Society continues to be of great importance as are efforts to encourage them to become active volunteers and hopefully in due course Trustees. The HWPS are continually reviewing visitors access to the mill with the hope of having open days soon.

We will continue to develop and maintain the Mill to ensure that it remains an important and accessible resource for the residents of the City of York and the wider community.

#### RESPONSIBILITIES OF THE TRUSTEES

The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Registered Office:

Robison House  
Lang Road  
Bishopthorpe  
York YO23 2QJ

Signed by order of the trustees

A handwritten signature in black ink, appearing to be 'Stephen Potts', written over a horizontal line.

Stephen Potts  
Company Secretary

HOLGATE WINDMILL PRESERVATION SOCIETY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/MEMBERS OF THE  
HOLGATE WINDMILL PRESERVATION SOCIETY

FOR THE YEAR ENDED 31 MARCH 2021

I report on the accounts of the charity for the year ended 31 March 2021 set out on pages 8 to 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, as amended); and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 130 of the Act); and
  - accounts are prepared which agree with the accounting records, comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

M Brooks  
Independent examiner  
40 Moss Green Lane  
Brayton  
Selby  
YO8 9EN

HOLGATE WINDMILL PRESERVATION SOCIETY  
 STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND  
 EXPENDITURE ACCOUNT)  
 FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021 £	Total Funds 2020 £
<b>Incoming resources</b>					
Incoming Resources from generating funds:					
Voluntary income					
Visits, subscriptions & donations	2	13,465	-	13,465	9,510
Activities for generating funds					
Flour & merchandise sales	3	14,191	-	14,191	9,548
Investment income	4	322	-	322	262
<b>Total Incoming resources</b>		<b>27,978</b>	<b>-</b>	<b>27,978</b>	<b>19,320</b>
<b>Resources expended</b>					
Costs of generating funds:					
Fundraising trading costs					
Costs of goods sold & other costs	5	(8,608)	-	(8,608)	(10,541)
Other fundraising costs	6	(2,026)	-	(2,026)	(2,778)
Charitable activities	7	(19,729)	-	(19,729)	(9,321)
Governance costs	8	(285)	-	(285)	(358)
<b>Total resources expended</b>		<b>(30,648)</b>	<b>-</b>	<b>(30,648)</b>	<b>(22,998)</b>
<b>Net incoming/(outgoing) resources for the year</b>		<b>(2,670)</b>	<b>-</b>	<b>(2,670)</b>	<b>(3,678)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		76,439		76,439	80,117
<b>Total funds carried forward</b>		<b>73,769</b>	<b>-</b>	<b>73,769</b>	<b>76,439</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

HOLGATE WINDMILL PRESERVATION SOCIETY  
BALANCE SHEET  
31 MARCH 2021

		2021	2020
		£	£
<b>Fixed assets</b>			
Tangible assets	10	-	-
<b>Current assets</b>			
Stock	11	5,053	4,865
Debtors & prepayments	12	244	399
Cash at bank		69,340	71,351
Cash in hand		<u>115</u>	<u>115</u>
		<u>74,752</u>	<u>76,730</u>
<b>Creditors: amounts falling due within one year</b>			
	13	(983)	<u>(291)</u>
Net current assets		<u>73,769</u>	<u>76,439</u>
<b>Total assets less current liabilities</b>		73,769	76,439
<b>Creditors: amounts falling due after one year</b>			
		-	-
<b>Net assets</b>		<u><u>73,769</u></u>	<u><u>76,439</u></u>
<b>Funds</b>			
Restricted income funds	14	-	-
Unrestricted income funds	15	<u>73,769</u>	<u>76,439</u>
		<u>73,769</u>	<u>76,439</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

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

These financial statements were approved by the members of the committee on the 25th November 2021 and are signed on their behalf by:

R. GREEN, Chair  
COMPANY REGISTRATION NUMBER 05217005



HOLGATE WINDMILL PRESERVATION SOCIETY  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

**Basis of Accounting**

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

**Fixed Assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and Machinery            25%    reducing balance

**Donations**

Voluntary income is received by way of both grants and subscriptions and donations and is included in full on the statement of financial activities when receivable.

**Resources expended**

Resources expended are recognised in the period in which they are incurred.

2. VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2021 £	Total Funds 2020 £
Visits	15	-	15	5,821
Subscriptions	2,022	-	2,022	2,784
Donations & Grants	11,428	-	11,428	905
Gift Aid	-	-	-	-
	<u>13,465</u>	<u>-</u>	<u>13,465</u>	<u>9,510</u>

## 3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2021 £	Total Funds 2020 £
Sales				
Flour sales	11,733	-	11,733	5,003
Merchandise sales	2,458	-	2,458	4,545
	<u>14,191</u>	<u>-</u>	<u>14,191</u>	<u>9,548</u>

## 4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2021 £	Total Funds 2020 £
Bank interest				
Designated	318	-	318	248
Undesignated	4	-	4	14
	<u>322</u>	<u>-</u>	<u>322</u>	<u>262</u>

## 5. FUNDRAISING TRADING COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2021 £	Total Funds 2020 £
Operating costs:				
Grain cost of sales	3,923	-	3,923	1,518
Milling & visitor expenses	438	-	438	3,455
Milling utilities	1,414	-	1,414	1,169
Merchandise cost of sales	1,579	-	1,579	3,900
Packaging costs	1,254	-	1,254	499
	<u>8,608</u>	<u>-</u>	<u>8,608</u>	<u>10,541</u>

## 6. OTHER FUNDRAISING COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2021 £	Total Funds 2020 £
Advertising & publicity	473		473	1,610
Fundraising expenses	-		-	-
Member communications	1,379		1,379	994
Volunteer expenses	174		174	174
	<u>2,026</u>		<u>2,026</u>	<u>2,778</u>

## 7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2021 £	Total Funds 2020 £
Security & maintenance	16,282	-	16,282	5,432
Insurance	3,403		3,403	3,456
Skills/knowledge	44	-	44	433
Community involvement	-	-	-	-
	<u>19,729</u>	<u>-</u>	<u>19,729</u>	<u>9,321</u>

## 8. GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2021 £	Total Funds 2020 £
Utilities	28	-	28	220
Admin/Fees	24	-	24	13
Bank Charges	233	-	233	125
Depreciation	-	-	-	-
	<u>285</u>	<u>-</u>	<u>285</u>	<u>358</u>

## 9. TRUSTEE EXPENSES

	2021	2020
Number of Trustees who were paid expenses	7	14
	£	£
Nature of expenses: Reimbursement of expenditure on printing & stationery, postage, publicity, merchandise, fees, maintenance & operating costs, equipment purchases	1,363	4,565
	<u>1,363</u>	<u>4,565</u>

## 10. TANGIBLE FIXED ASSETS

	Plant & Machinery £
Cost:	
At 1 April 2020	8,303
Additions	-
At 31 March 2021	<u>8,303</u>
Depreciation:	
At 1 April 2020	8,303
Charge during the year	-
At 31 March 2021	<u>8,303</u>
Net book value:	
At 31 March 2020	<u>-</u>
At 31 March 2021	<u>-</u>

## 11. STOCKS

	2021	2020
	£	£
Grain	492	446
Merchandise	4,561	4,419
	<u>5,053</u>	<u>4,865</u>

## 12. DEBTORS AND PREPAYMENTS

	2021	2020
	£	£
Debtors	109	57
Prepayments	135	342
	<u>244</u>	<u>399</u>

## 13. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	-
Accrued expenses	983	291
	-	
	<u>983</u>	<u>291</u>

## 14. RESTRICTED INCOME FUNDS

	£
Balance at 31 March 2020	-
Outgoing resources	-
	<u>-</u>
Balance at 31 March 2021	<u>-</u>

## 15. UNRESTRICTED INCOME FUNDS

	£
Balance at 31 March 2020	76,439
Incoming resources	27,978
	<u>104,417</u>
Outgoing resources	(30,648)
	<u>73,769</u>
Unrestricted funds analysed as follows:	
Designated contingencies fund	31,037
Interest on designated fund	318
	<u>31,355</u>
Undesignated funds	42,414
	<u>73,769</u>

## 16. COMPANY LIMITED BY GUARANTEE

The company, being limited by guarantee, has no share capital. Every member is liable to contribute a sum not exceeding £1 in the event of the company being wound up whilst still a member or within one year thereafter.

*The following pages do not form part of the statutory financial statements*

HOLGATE WINDMILL PRESERVATION SOCIETY  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	2021	2020
INCOME:		
Subscriptions	2,022	2,784
Visits	15	5,821
Flour Sales	11,732	5,003
Merchandise	2,459	4,545
Visits/Members/Sales Total	<u>16,228</u>	<u>18,153</u>
Donations received	11,428	905
Gift Aid received	-	-
Interest Received	322	262
TOTAL INCOME RECEIVED	<u>27,978</u>	<u>19,320</u>
EXPENSES:		
Cost of Grain Milled	3,923	1,518
Milling Expenses	351	807
Operation Costs - Visitors	87	2,648
Merchandise Cost of Sales	1,579	3,900
Packaging Costs	1,254	499
Fundraising Expenses	-	-
Maintenance/Security	16,282	5,432
Insurance	3,403	3,456
Utilities	1,442	1,389
Advertising & Promotion	473	1,610
Member Communications	1,379	994
Skills & Knowledge	44	433
Volunteer Expenses	174	174
Community Involvement	-	-
Administration & Fees	24	13
Bank Charges	233	125
Depreciation	-	-
TOTAL EXPENDITURE	<u>30,648</u>	<u>22,998</u>
NET SURPLUS/(DEFICIT) FOR THE YEAR	<u>(2,670)</u>	<u>(3,678)</u>