

**THE WINDMILL FOUNDATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

The Windmill Foundation
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The trustees present their report and the financial statements for the year ended 31 July 2025.

Objectives and Activities

Aims and Objectives

The Windmills Foundation has gone from strength to strength this year, working with over 60 schools across Sefton and over 1800 young people.

Our focus has been on helping young people leave their Social Signature, their mark on others, their community, themselves and the world.

Young peoples' Social Signatures have included the creation of a children's playground at Churchtown Primary school in memory of the Southport tragedy, the development of a Youth lead campaign to reduce Fly tipping in Bootle and a collective canal clean in Maghull.

Over 35 presentations, capacity building workshops and bespoke programmes have been delivered across schools and community groups including Sefton CVS, Southport Stronger Together and Merseyside Youth Association.

Over 20 partnerships have been created, strengthened and sustained throughout this year ranging from the development of a Southport Social Signature with young people from 7 Southport Learning Trust schools through to the role out of Social Signature to support children in care on the Wirral.

Significant endorsement of Me, We, Them and Us principles of Social Signature have been gained from HRH Prince of Wales, Merseyside Lord Lieutenant and the leaders of Sefton and Liverpool Councils.

Collaborating with school council members from 12 Bootle schools we have created a Social Signature booklet which will be freely available to interested schools.

Our plans to create Princes Village have also progressed significantly, receiving approval from Liverpool City Council to enter the build phase of the project.

Finally, we would like to thank our trustees and core partners for playing their vital role in initiating a Social Signature movement which will leave a mark for good.

Reference and Administrative Details

Trustees

Mrs Catrin Appleton
Mrs Anna Sharples
Mr Tim Molton
Mrs Allison Lewis
Mr Philip Wakefield

Charity Number

1141900

Principal Address

The Studio
6 Montagu Road
Formby

Liverpool
L37 1LA

Independent Examiner

ADC Accountants Limited Association of Chartered Certified Accountants
ADC Accountants Limited
Association of Chartered Certified Accountants
15 Market Street Standish
Wigan
Lancashire
WN6 0HW

**The Windmill Foundation
Trustees' Report (continued)
For The Year Ended 31 July 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'Philip Wakefield', with a stylized flourish at the end.

Mr Philip Wakefield

Trustee
04/11/2025

The Windmill Foundation
Independent Examiner's Report to the Trustees of The Windmill Foundation
For The Year Ended 31 July 2025

I report to the trustees on my examination of the accounts of The Windmill Foundation (the Trust) for the year ended 31 July 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

ADC Accountants Ltd

ADC Accountants Limited Association of Chartered Certified Accountants

04/11/2025

15 Market Street Standish

Wigan

Lancashire

WN6 0HW

The Windmill Foundation
Statement of Financial Activities
For The Year Ended 31 July 2025

		2025	2024
		Restricted funds	Restricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Charitable activities:			
Learning resources		89,071	81,120
EXPENDITURE ON:			
Raising funds	3	(66,331)	(68,746)
Charitable activities:	3		
Learning resources		(13,699)	(13,015)
		(80,030)	(81,761)
NET INCOME/(EXPENDITURE)		9,041	(641)
NET MOVEMENT IN FUNDS		9,041	(641)
RECONCILIATION OF FUNDS:			
Total funds brought forward		105,342	105,983
TOTAL FUNDS CARRIED FORWARD	9	114,383	105,342

The notes on pages 7 to 10 form part of these financial statements.

The Windmill Foundation
Statement of Financial Position
As At 31 July 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors	7	-	1,854	1,854	1,871
Cash at bank and in hand		-	113,147	113,147	104,024
		-	115,001	115,001	105,895
NET CURRENT ASSETS (LIABILITIES)		-	115,001	115,001	105,895
TOTAL ASSETS LESS CURRENT LIABILITIES		-	115,001	115,001	105,895
Creditors: Amounts Falling Due After More Than One Year	8	-	(618)	(618)	(553)
NET ASSETS		-	114,383	114,383	105,342
FUNDS OF THE CHARITY					
Restricted Funds				114,383	105,342
TOTAL FUNDS	9			114,383	105,342

On behalf of the board



Mr Philip Wakefield

Trustee
04/11/2025

The notes on pages 7 to 10 form part of these financial statements.

1. General Information

The Windmill Foundation is an unincorporated charity registered with the Charity Commission, registered charity number 1141900. The principal address is The Studio, 6 Montagu Road, Formby, Liverpool, L37 1LA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help

The value of any volunteer help received is not included in the accounts.

Investment income

This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets

This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets

This includes any gain or loss on the sale of investments.

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 4)	Total
	£	£	£
Raising funds	-	66,331	66,331
Learning resources	13,699	-	13,699
	<u>13,699</u>	<u>66,331</u>	<u>80,030</u>

	2024		
	Activities undertaken directly	Support costs (see note 4)	Total
	£	£	£
Raising funds	-	68,746	68,746
Learning resources	13,015	-	13,015
	<u>13,015</u>	<u>68,746</u>	<u>81,761</u>

4. Support Costs

	2025
	Raising funds
	£
Employee costs:	
Wages and salaries	46,181
Employers pensions - defined benefits scheme	268
Premises expenses:	
Rent	2,520
General administration:	
Train and travel costs	1,388
Insurance	360
Printing, postage and stationery	851
Advertising and marketing costs	7,446
Telecommunications	3,677
Accountancy fees	1,543
	...CONTINUED

The Windmill Foundation
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

Consultancy fees	1,950
Bank charges	147
	<u>66,331</u>
	2024
	Raising funds
	£
Employee costs:	
Wages and salaries	56,402
Employers pensions - defined benefits scheme	453
Premises expenses:	
Rent	2,400
General administration:	
Train and travel costs	570
Insurance	346
Printing, postage and stationery	1,140
Telecommunications	4,808
Accountancy fees	1,508
Consultancy fees	975
Bank charges	144
	<u>68,746</u>

5. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	46,181	56,402
Other pension costs	268	453
	<u>46,449</u>	<u>56,855</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

6. Average Number of Employees

Average number of employees during the year was: 2 (2024: 3)

The Windmill Foundation
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

7. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	1,854	1,871

8. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Taxation and social security	618	553

9. Movement in Funds

	As at 1 August 2024 £	Income £	Expenditure £	As at 31 July 2025 £
Restricted funds				
Restricted Funds	105,342	89,071	(80,030)	114,383
Total funds	105,342	89,071	(80,030)	114,383

	As at 1 August 2023 £	Income £	Expenditure £	As at 31 July 2024 £
Restricted funds				
Restricted Funds	105,983	81,120	(81,761)	105,342
Total funds	105,983	81,120	(81,761)	105,342

10. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

11. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

The Windmill Foundation
Detailed Statement of Financial Activities
For The Year Ended 31 July 2025

	2025	2024
	Total	Total
	funds	funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Charitable Activities:		
Learning resources		
Donations	700	120
Lottery and other grants	88,371	81,000
	<u>89,071</u>	<u>81,120</u>
	89,071	81,120
EXPENDITURE ON:		
Raising funds		
Wages and salaries	(46,181)	(56,402)
Employers pensions - defined benefits scheme	(268)	(453)
Rent	(2,520)	(2,400)
Train and travel costs	(1,388)	(570)
Insurance	(360)	(346)
Printing, postage and stationery	(851)	(1,140)
Advertising and marketing costs	(7,446)	-
Telecommunications	(3,677)	(4,808)
Accountancy fees	(1,543)	(1,508)
Consultancy fees	(1,950)	(975)
Bank charges	(147)	(144)
	<u>(66,331)</u>	<u>(68,746)</u>
Charitable Activities:		
Learning resources		
Learning resources	(13,699)	(7,615)
Cost of raising funds type B	-	(5,400)
	<u>(13,699)</u>	<u>(13,015)</u>
	(80,030)	(81,761)
NET INCOME/(EXPENDITURE)	<u><u>9,041</u></u>	<u><u>(641)</u></u>