

SHIRLEY'S BONE AND FLINT MILL VOLUNTEERS

England & Wales · Charity number 1159636

Details

Other names SBFMV

Status Registered

Legal form CIO

Registered 2014-12-16

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

Contact

Address Etruria Industrial Museum
Lower Bedford Street
Stoke-On-Trent
ST4 7AF

Phone 07900267711

Email info@etruriamuseum.org.uk

Website www.etruriamuseum.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE FOR THE PUBLIC BENEFIT TO PRESERVE HISTORIC MACHINERY, ARTEFACTS AND BUILDINGS, IN PARTICULAR AT JESSE SHIRLEY'S ETRUSCAN BONE AND FLINT MILL, ETRURIA, STOKE-ON- TRENT AND TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SAME AND THEIR HISTORY.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Stoke-on-trent City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£16,208	£22,331	-	-
2024-03-31	£25,119	£21,504	-	-
2023-03-31	£19,102	£20,302	-	-
2022-03-31	£11,178	£24,144	-	-
2021-03-31	£62,364	£59,776	-	-

Trustees

Name	Role	Appointed
Andrew Thomas Perkin		2025-10-23
Christine Reader		2021-10-14
JOHN ALISTAIR MCGIRR		2016-05-26

SHIRLEY'S BONE AND FLINT MILL VOLUNTEERS

England & Wales - Charity number 1159636

Accounts

Charity registration number: 1159636

Shirley's Bone and Flint Mill Volunteers

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Shirley's Bone and Flint Mill Volunteers

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Shirley's Bone and Flint Mill Volunteers

Reference and Administrative Details

Trustees	Dr Bernard Lovatt, Treasurer (resigned 23 October 2025) Mr Charles Green MBE, (resigned 23 October 2025) Mr Timothy Ludford, (resigned 23 October 2025) Dr Barry Job, (resigned 23 October 2025) Mr John McGirr Mr Paul Ogden, (resigned 23 October 2025) Richard Bateman, (resigned 23 October 2025) Peter Wright, (resigned 23 October 2025) Christine Reader Andrew Thomas Perkin
Secretary	Anne-Marie Wright, (resigned 3 December 2024)
Charity Registration Number	1159636
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke on Trent ST1 5DD
Principal Office	Lower Bedford Street Etruria Stoke-on-Trent Staffordshire ST4 7AF
Registered Office	5 Redheath Close Silverdale Newcastle Staffordshire ST5 6SQ

Shirley's Bone and Flint Mill Volunteers

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The objects of the CIO are for the public benefit to preserve historic machinery, artefacts and buildings, in particular at Jesse Shirley's Etruscan Bone and Flint Mill, Etruria, Stoke-on-Trent, and to advance the education of the public in the same and their history.

Public benefit

The Charity operated the Etruria Industrial Museum and maintained Shirley's Bone and Flint Mill. The mill was put into steam on four weekends when the public were admitted and talks and guided tours provided. The museum was open to the public on every Friday from March to November. At other times, school, history and special interest groups were hosted for educational purposes. A number of outreach events were provided for clubs. The Etruria Canals Festival and the Etruria Classic Vehicle and Vintage Stationary Engine Rally were organised and held at the museum. Significant funds were expended on promotion of the museum locally and nationally.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Keeping the site tidy by litter picking, grass cutting, building cleaning and general maintenance to provide a safe outside environment for public and visitor use.

General maintenance of the mill machinery during the winter ensured the annual certification of the 1903 Cornish boiler was renewed and the mill could operate.

Organising four weekend steaming events including the Etruria Canals Festival which attracted approximately 4000 visitors to the site, mainly from the local area. Vintage Stationary Engine and Classic Vehicle rallies. The Charity supported the National Heritage Open Days in September with the theme, 'Routes - Networks – Connections'. External speakers were engaged to present talks on 'The Golden Age of Canals' and 'Connecting the Potteries to the World'. Public entry was free.

The museum opening to the public on every Friday visitor numbers, mainly from outside area, with many from overseas, was approximately the same as in the previous year.

Further work was carried out to improve the Canal Warehouse which provides a space for community activities. A new floor was installed using funds from a private

Use of volunteers

Volunteers provided all the labour to maintain and operate the museum and mill. This is to include mill and site maintenance, restoration and repair of the mill, education, sales and marketing, accounts and general administration.

Financial review

The financial results are shown on pages 5 to 19 of this report.

Policy on reserves

The policy is to keep a cash balance of approximately £20,000 with a minimum of £15,000 in the bank with around £1,000 in the current account and the balance in a savings account. Trustees and officers are required to inform the treasurer if a planned expenditure is more than £500. At the year end unrestricted reserves were £29,960 (2024: £36,083).

Shirley's Bone and Flint Mill Volunteers

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

Shirley's Bone and Flint Mill Volunteers is constituted as a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of trustees

The trustees are elected by the members.

The annual report was approved by the trustees of the charity on Jan 26, 2026 and signed on its behalf by:

AT Perkin
.....
Andrew Thomas Perkin
Trustee

Shirley's Bone and Flint Mill Volunteers

Independent Examiner's Report to the trustees of Shirley's Bone and Flint Mill Volunteers

I report to the trustees on my examination of the accounts of Shirley's Bone and Flint Mill Volunteers for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Shirley's Bone and Flint Mill Volunteers 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 Shirley's Bone and Flint Mill Volunteers's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Shirley's Bone and Flint Mill Volunteers 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 accounting requirements concerning the form and content 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.



.....
Daryl Denson
ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 5DD

Jan 27, 2026

Date:.....

Shirley's Bone and Flint Mill Volunteers

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted £	Total 2025 £
Income and Endowments from:			
Donations and legacies	2	711	711
Charitable activities	3	13,073	13,073
Other trading activities	4	2,262	2,262
Investment income	5	<u>162</u>	<u>162</u>
Total Income		<u>16,208</u>	<u>16,208</u>
Expenditure on:			
Raising funds	6	(688)	(688)
Charitable activities	7	<u>(21,643)</u>	<u>(21,643)</u>
Total Expenditure		<u>(22,331)</u>	<u>(22,331)</u>
Net movement in funds		(6,123)	(6,123)
Reconciliation of funds			
Total funds brought forward		<u>36,083</u>	<u>36,083</u>
Total funds carried forward	15	<u><u>29,960</u></u>	<u><u>29,960</u></u>

The notes on pages 8 to 18 form an integral part of these financial statements.

Shirley's Bone and Flint Mill Volunteers

Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Note	Unrestricted £	Total 2024 £
Income and Endowments from:			
Donations and legacies	2	12,704	12,704
Charitable activities	3	8,045	8,045
Other trading activities	4	4,104	4,104
Investment income	5	<u>266</u>	<u>266</u>
Total Income		<u>25,119</u>	<u>25,119</u>
Expenditure on:			
Raising funds	6	(1,077)	(1,077)
Charitable activities	7	<u>(20,427)</u>	<u>(20,427)</u>
Total Expenditure		<u>(21,504)</u>	<u>(21,504)</u>
Net movement in funds		3,615	3,615
Reconciliation of funds			
Total funds brought forward		<u>32,468</u>	<u>32,468</u>
Total funds carried forward	15	<u><u>36,083</u></u>	<u><u>36,083</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 15.

Shirley's Bone and Flint Mill Volunteers

(Registration number: 1159636) Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	14,846	15,355
Current assets			
Debtors	13	5,575	7,388
Cash at bank and in hand		<u>16,659</u>	<u>13,846</u>
		22,234	21,234
Creditors: Amounts falling due within one year	14	<u>(7,120)</u>	<u>(506)</u>
Net current assets		<u>15,114</u>	<u>20,728</u>
Net assets		<u>29,960</u>	<u>36,083</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>29,960</u>	<u>36,083</u>
Total funds	15	<u>29,960</u>	<u>36,083</u>

The financial statements on pages 5 to 18 were approved by the trustees, and authorised for issue on 26 January 2025 and signed on their behalf by:

AT Perkin
A T Perkin (Jan 26, 2025 08:37:05 GMT)
.....
Andrew Thomas Perkin
Trustee

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Shirley's Bone and Flint Mill Volunteers meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income, including donations, gifts, legacies and grants that provide core funding or are of a general nature, is recognised when, the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Freehold Land & Property

Plant & Machinery

Depreciation method and rate

over estimated useful life.

25% per annum on a reducing balance basis.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	63	63
Donations from individuals	648	648
	711	711
	711	711
	Unrestricted funds General £	Total 2024 £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	158	158
Donations from individuals	1,705	1,705
Gift aid reclaimed	880	880
Grants, including capital grants;		
Government grants	9,961	9,961
	12,704	12,704
	12,704	12,704

3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Admissions	6,878	6,878
Hire	6,195	6,195
	13,073	13,073
	13,073	13,073
	Unrestricted funds General £	Total 2024 £
Admissions	2,892	2,892
Hire	5,153	5,153
	8,045	8,045
	8,045	8,045

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

4 Income from other trading activities

	Unrestricted funds General £	Total 2025 £
Trading income;		
Sales of goods and services	1,566	1,566
Other trading income	606	606
Membership subscriptions	90	90
	2,262	2,262
	2,262	2,262
	Unrestricted funds General £	Total 2024 £
Trading income;		
Sales of goods and services	3,185	3,185
Other trading income	829	829
Membership subscriptions	90	90
	4,104	4,104
	4,104	4,104

5 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable and similar income;		
Interest receivable on bank deposits	162	162
	162	162
	162	162
	Unrestricted funds General £	Total 2024 £
Interest receivable and similar income;		
Interest receivable on bank deposits	266	266
	266	266
	266	266

Shirley's Bone and Flint Mill Volunteers

**Notes to the Financial Statements for the Year Ended 31 March 2025
(continued)**

6 Expenditure on raising funds

a) Costs of trading activities

		Unrestricted funds General £	Total 2025 £
Costs of goods sold	Note	688	688
		688	688
		688	688
		Unrestricted funds General £	Total 2024 £
Costs of goods sold	Note	1,077	1,077
		1,077	1,077
		1,077	1,077

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

7 Expenditure on charitable activities

	Activity undertaken directly £	2025 £
Mill and site maintenance	4,049	4,049
Advertising and promotion	2,200	2,200
IT costs	2,973	2,973
Stationery	769	769
Independent Examination and accountancy	1,105	1,105
Insurance	6,753	6,753
Sundry expenses	467	467
Depreciation	509	509
Subscriptions	1,930	1,930
Events	410	410
Telephone	478	478
	21,643	21,643
	Activity undertaken directly £	2024 £
Mill and site maintenance	2,280	2,280
Advertising and promotion	4,359	4,359
IT costs	3,029	3,029
Stationery	584	584
Independent Examination and accountancy	1,413	1,413
Insurance	5,907	5,907
Legal fees	313	313
Sundry expenses	1,008	1,008
Depreciation	512	512
Subscriptions	424	424
Events	598	598
	20,427	20,427

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £
Independent examiner fees		
Examination of the financial statements	450	450
	<u>450</u>	<u>450</u>
	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	440	440
	<u>440</u>	<u>440</u>

9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>509</u>	<u>512</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

12 Tangible fixed assets

	Land and buildings £	Other tangible fixed asset £	Total £
Cost			
At 1 April 2024	18,000	1,198	19,198
At 31 March 2025	<u>18,000</u>	<u>1,198</u>	<u>19,198</u>
Depreciation			
At 1 April 2024	3,240	603	3,843
Charge for the year	360	149	509
At 31 March 2025	<u>3,600</u>	<u>752</u>	<u>4,352</u>
Net book value			
At 31 March 2025	<u>14,400</u>	<u>446</u>	<u>14,846</u>
At 31 March 2024	<u>14,760</u>	<u>595</u>	<u>15,355</u>

13 Debtors

	2025 £	2024 £
Trade debtors	168	1,574
Prepayments	5,545	5,544
VAT recoverable	(138)	270
	<u>5,575</u>	<u>7,388</u>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	6,132	-
Accruals	988	506
	<u>7,120</u>	<u>506</u>

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

15 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
Unrestricted Funds	36,083	16,208	(22,331)	29,960
	£	£	£	£
Unrestricted funds				
<i>General</i>				
Unrestricted Funds	32,468	25,119	(21,504)	36,083

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	14,846	14,846
Current assets	22,234	22,234
Current liabilities	(7,120)	(7,120)
Total net assets	29,960	29,960
	£	£
	£	£
Tangible fixed assets	15,355	15,355
Current assets	21,234	21,234
Current liabilities	(506)	(506)
Total net assets	36,083	36,083

17 Related party transactions

There were no related party transactions in the year.










SBFMV 2025

Final Audit Report

2026-01-27

Created:	2026-01-26
By:	VAST Accounts (accounts@vast.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAkpxgLOD6Fm_0JIEwgBhU4F-IEcRoR1Be

"SBFMV 2025" History

-  Document created by VAST Accounts (accounts@vast.org.uk)
2026-01-26 - 8:33:05 AM GMT- IP address: 90.200.179.98
-  Document emailed to andy@potteries.org.uk for signature
2026-01-26 - 8:34:45 AM GMT
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2026-01-26 - 8:35:19 AM GMT- IP address: 90.251.246.71
-  Signer andy@potteries.org.uk entered name at signing as A T Perkin
2026-01-26 - 8:37:03 AM GMT- IP address: 90.251.246.71
-  Document e-signed by A T Perkin (andy@potteries.org.uk)
Signature Date: 2026-01-26 - 8:37:05 AM GMT - Time Source: server- IP address: 90.251.246.71
-  Document emailed to Daryl Denson (daryl.denson@vast.org.uk) for signature
2026-01-26 - 8:37:07 AM GMT
-  Email viewed by Daryl Denson (daryl.denson@vast.org.uk)
2026-01-27 - 8:45:52 AM GMT- IP address: 31.94.32.79
-  Document e-signed by Daryl Denson (daryl.denson@vast.org.uk)
Signature Date: 2026-01-27 - 11:02:46 AM GMT - Time Source: server- IP address: 195.62.193.126
-  Agreement completed.
2026-01-27 - 11:02:46 AM GMT

SHIRLEY'S BONE AND FLINT MILL VOLUNTEERS

England & Wales - Charity number 1159636

Accounts

Charity registration number: 1159636

Shirley's Bone and Flint Mill Volunteers

Annual Report and Financial Statements

for the Year Ended 31 March 2024

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Charity Registration Number	1159636
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke on Trent ST1 5DD
Principal Office	Lower Bedford Street Etruria Stoke-on-Trent Staffordshire ST4 7AF
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Shirley's Bone and Flint Mill Volunteers

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

Objects and aims

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Public benefit

The Charity operated the Etruria Industrial Museum and maintained Shirley's Bone and Flint Mill. The mill was put into steam on four weekends when the public were admitted and talks and guided tours provided. The museum was open to the public on every Friday. At other times, school, history and special interest groups were hosted for educational purposes. A number of outreach events were provided for clubs. The Etruria Canals Festival and the Etruria Classic Vehicle and Vintage Stationary Engine Rally were organised and held at the museum. Significant funds were expended on promotion of the museum locally and nationally.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Keeping the site tidy by litter picking, grass cutting, building cleaning and general maintenance to provide a safe outside environment for public and visitor use.

General maintenance of the mill machinery during the winter ensured the annual certification of the 1903 Cornish boiler was renewed and the mill could operate.

A new and enhanced till and system was introduced to make accounting for takings easier for the volunteers.

Organising four weekend steaming events including the Etruria Canals Festival, Vintage Stationary Engine and Classic Vehicle rallies. With the 50th anniversary of the re-opening of the Caldon Canal this was taken as the theme for the former and a film was commissioned which is shown on a loop when the museum is open. The latter supported the National Heritage Open Days in September with the theme, 'Routes - Networks – Connections'. External speakers were engaged to present talks on 'The Golden Age of Canals' and 'Connecting the Potteries to the World'. Public entry was free.

With the museum opening to the public on every Friday visitor numbers, mainly from outside area, with many from overseas, increased.

Use of volunteers

Volunteers provided all the labour to maintain and operate the museum and mill. This is to include mill and site maintenance, restoration and repair of the mill, education, sales and marketing, accounts and general administration.

Financial review

The financial results are shown on pages 5 to 19.

Shirley's Bone and Flint Mill Volunteers

Trustees' Report (continued)

Policy on reserves

The policy is to keep a cash balance of approximately £20,000 with a minimum of £15,000 in the bank with around £1,000 in the current account and the balance in a savings account. Trustees and officers are required to inform the treasurer if a planned expenditure is more than £500. At the year end unrestricted reserves were £33,083 (2023: £32,468).

Structure, governance and management


Nature of governing document

Shirley's Bone and Flint Mill Volunteers is constituted as a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of trustees

The trustees are elected by the members.

The annual report was approved by the trustees of the charity on 25/01/25 and signed on its behalf by:



.....
Dr Bernard Lovatt
Trustee

Shirley's Bone and Flint Mill Volunteers

Independent Examiner's Report to the trustees of Shirley's Bone and Flint Mill Volunteers

I report to the trustees on my examination of the accounts of Shirley's Bone and Flint Mill Volunteers for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Shirley's Bone and Flint Mill Volunteers 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 Shirley's Bone and Flint Mill Volunteers's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Shirley's Bone and Flint Mill Volunteers 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 accounting requirements concerning the form and content 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.



.....
Daryl Denson
ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 5DD

25/01/25
Date:.....

Shirley's Bone and Flint Mill Volunteers

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted £	Total 2024 £
Income and Endowments from:			
Donations and legacies	2	12,704	12,704
Charitable activities	3	8,045	8,045
Other trading activities	4	4,104	4,104
Investment income	5	<u>266</u>	<u>266</u>
Total Income		<u>25,119</u>	<u>25,119</u>
Expenditure on:			
Raising funds	6	(1,077)	(1,077)
Charitable activities	7	<u>(20,427)</u>	<u>(20,427)</u>
Total Expenditure		<u>(21,504)</u>	<u>(21,504)</u>
Net movement in funds		3,615	3,615
Reconciliation of funds			
Total funds brought forward		<u>32,468</u>	<u>32,468</u>
Total funds carried forward	15	<u><u>36,083</u></u>	<u><u>36,083</u></u>

The notes on pages 8 to 19 form an integral part of these financial statements.

Shirley's Bone and Flint Mill Volunteers

Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	2,670	4,244	6,914
Charitable activities	3	8,550	-	8,550
Other trading activities	4	3,610	-	3,610
Investment income	5	28	-	28
Total Income		<u>14,858</u>	<u>4,244</u>	<u>19,102</u>
Expenditure on:				
Raising funds	6	(1,555)	-	(1,555)
Charitable activities	7	<u>(14,503)</u>	<u>(4,244)</u>	<u>(18,747)</u>
Total Expenditure		<u>(16,058)</u>	<u>(4,244)</u>	<u>(20,302)</u>
Net expenditure		(1,200)	-	(1,200)
Gross transfers between funds		<u>4,776</u>	<u>(4,776)</u>	<u>-</u>
Net movement in funds		3,576	(4,776)	(1,200)
Reconciliation of funds				
Total funds brought forward		<u>28,892</u>	<u>4,776</u>	<u>33,668</u>
Total funds carried forward	15	<u><u>32,468</u></u>	<u><u>-</u></u>	<u><u>32,468</u></u>

All of the charity's activities derive from continuing operations during the above two periods.


The funds breakdown for 2023 is shown in note 15.

Shirley's Bone and Flint Mill Volunteers

(Registration number: 1159636) Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	15,355	15,169
Current assets			
Debtors	13	7,388	7,902
Cash at bank and in hand		<u>13,846</u>	<u>13,652</u>
		21,234	21,554
Creditors: Amounts falling due within one year	14	<u>(506)</u>	<u>(4,255)</u>
Net current assets		<u>20,728</u>	<u>17,299</u>
Net assets		<u>36,083</u>	<u>32,468</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>36,083</u>	<u>32,468</u>
Total funds	15	<u>36,083</u>	<u>32,468</u>

The financial statements on pages 5 to 19 were approved by the trustees, and authorised for issue on ~~25/01/25~~ and signed on their behalf by:


.....
Dr Bernard Lovatt
Trustee

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Shirley's Bone and Flint Mill Volunteers meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income, including donations, gifts, legacies and grants that provide core funding or are of a general nature, is recognised when, the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Asset class	Depreciation method and rate
Freehold Land & Property	over estimated useful life.
Plant & Machinery	25% per annum on a reducing balance basis.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	158	158
Donations from individuals	1,705	1,705
Gift aid reclaimed	880	880
Grants, including capital grants;		
Government grants	9,961	9,961
	12,704	12,704
	Unrestricted funds General £	Restricted funds £
		Total 2023 £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	250	-
Donations from individuals	1,920	-
Grants, including capital grants;		
Government grants	500	4,244
	2,670	4,744
	2,670	6,914

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £
Admissions	2,892	2,892
Hire	5,153	5,153
	8,045	8,045
	Unrestricted funds General £	Total 2023 £
Admissions	4,815	4,815
Hire	3,735	3,735
	8,550	8,550

Shirley's Bone and Flint Mill Volunteers

**Notes to the Financial Statements for the Year Ended 31 March 2024
(continued)**

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total 2024 £
Costs of goods sold		1,077	1,077
		<u>1,077</u>	<u>1,077</u>
		<u>1,077</u>	<u>1,077</u>
		Unrestricted funds General £	Total 2023 £
Costs of goods sold	Note	1,555	1,555
		<u>1,555</u>	<u>1,555</u>
		<u>1,555</u>	<u>1,555</u>

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

7 Expenditure on charitable activities

	Activity undertaken directly £	2024 £
Mill and site maintenance	2,280	2,280
Advertising and promotion	4,359	4,359
IT costs	3,029	3,029
Stationery	584	584
Independent Examination and accountancy	1,413	1,413
Insurance	5,907	5,907
Legal fees	313	313
Sundry expenses	1,008	1,008
Depreciation	512	512
Subscriptions	424	424
Events	598	598
	20,427	20,427
	Activity undertaken directly £	2023 £
Mill and site maintenance	6,152	6,152
Advertising and promotion	3,129	3,129
IT costs	1,782	1,782
Stationery	654	654
Independent Examination and accountancy	655	655
Insurance	2,250	2,250
Legal fees	763	763
Sundry expenses	650	650
Depreciation	377	377
Book keeping	985	985
Subscriptions	843	843
Events	507	507
	18,747	18,747

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	440	440
	<u>440</u>	<u>440</u>
	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	655	655
	<u>655</u>	<u>655</u>

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>512</u>	<u>377</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

12 Tangible fixed assets

	Land and buildings £	Other tangible fixed asset £	Total £
Cost			
At 1 April 2023	18,000	500	18,500
Additions	-	698	698
At 31 March 2024	18,000	1,198	19,198
Depreciation			
At 1 April 2023	2,880	451	3,331
Charge for the year	360	152	512
At 31 March 2024	3,240	603	3,843
Net book value			
At 31 March 2024	14,760	595	15,355
At 31 March 2023	15,120	49	15,169

13 Debtors

	2024 £	2023 £
Trade debtors	1,574	1,788
Prepayments	5,544	5,544
VAT recoverable	270	32
Other debtors	-	538
	7,388	7,902

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	506	694
Deferred income	-	3,561
	506	4,255

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £	
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	32,468	25,119	(21,504)	36,083	
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	28,892	14,858	(16,058)	4,776	32,468
Restricted					
Stoke on Trent CC CIF	3,825	-	-	(3,825)	-
Stoke on Trent CC CIF 2	786	-	-	(786)	-
Heritage England	165	-	-	(165)	-
Stoke on Trent CC	-	4,244	(4,244)	-	-
Total restricted funds	4,776	4,244	(4,244)	(4,776)	-
Total funds	33,668	19,102	(20,302)	-	32,468

The specific purposes for which the funds are to be applied are as follows:

Stoke on Trent City Council Community Investment Fund £10,000 received to enhance the visitor centre

Stoke on Trent City Council £3,252 received for maintenance of the mill

Stoke on Trent Community Investment Fund 2 £35,146 received for maintenance of the mill

Stoke on Trent Community Investment Fund £20,000 for the refurbishment of the forge

Historic England £33,490 for the refurbishment of the visitor centre

Be-Together £1500 for the cost of developing an education mini website.

Stoke on Trent City Council £1,886 received for the maintenance of the mill.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	15,355	15,355
Current assets	21,234	21,234
Current liabilities	<u>(506)</u>	<u>(506)</u>
Total net assets	<u>36,083</u>	<u>36,083</u>

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	15,169	15,169
Current assets	21,554	21,554
Current liabilities	<u>(4,255)</u>	<u>(4,255)</u>
Total net assets	<u>32,468</u>	<u>32,468</u>

17 Related party transactions

There were no related party transactions in the year.









SBFMV Accounts 31 03 24

Final Audit Report

2025-01-25

Created:	2025-01-24
By:	VAST Accounts (accounts@vast.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAALhWqUZSIMeZq4hXQjffqby3za6W0AWpr

"SBFMV Accounts 31 03 24" History

-  Document created by VAST Accounts (accounts@vast.org.uk)
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-  Document emailed to Bernard Lovatt (info@etruriamuseum.org.uk) for signature
2025-01-24 - 4:44:55 PM GMT
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-  Document e-signed by Bernard Lovatt (info@etruriamuseum.org.uk)
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Signature Date: 2025-01-25 - 10:10:43 AM GMT - Time Source: server- IP address: 82.31.1.14
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2025-01-25 - 10:10:43 AM GMT

SHIRLEY'S BONE AND FLINT MILL VOLUNTEERS

England & Wales - Charity number 1159636

Accounts

Charity registration number: 1159636

Shirley's Bone and Flint Mill Volunteers

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Shirley's Bone and Flint Mill Volunteers

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Independent Examiner's Report	4
Statement of Financial Activities	5 to 6
Balance Sheet	7
Notes to the Financial Statements	8 to 20

Shirley's Bone and Flint Mill Volunteers

Reference and Administrative Details

Chairman	Vacant
Trustees	Dr Bernard Lovatt, Treasurer Mr Charles Green MBE Mr Timothy Ludford Mr John McGirr Mrs Anne-Marie Wright Mr Paul Ogden Mrs Christine Reader Dr Barry Job Mr Richard Bateman Mr Peter Wright
Charity Registration Number	1159636
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke on Trent ST1 5DD
Principal Office	Lower Bedford Street Etruria Stoke-on-Trent Staffordshire ST4 7AF
Registered Office	5 Redheath Close Silverdale Newcastle Staffordshire ST5 6SQ

Shirley's Bone and Flint Mill Volunteers

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The objects of the CIO are for the public benefit to preserve historic machinery, artefacts and buildings, in particular at Jesse Shirley's Etruscan Bone and Flint Mill, Etruria, Stoke-on-Trent, and to advance the education of the public in the same and their history.

Public benefit

The Charity operated the Etruria Industrial Museum and maintained Shirley's Bone and Flint Mill. The mill was put into steam on four weekends when the public were admitted and talks and guided tours provided. The museum was open to the public on every Friday. At other times, school, history and special interest groups were hosted for educational purposes. A number of outreach events were provided for clubs. The Etruria Canals Festival and the Etruria Classic Vehicle and Vintage Stationary Engine Rally were organised and held at the museum. Significant funds were expended on promotion of the museum locally and nationally.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Keeping the site tidy by litter picking, grass cutting and general maintenance to provide a safe outside environment for public and visitor use.

Organising four weekend steaming events including the Etruria Canals Festival, Vintage Stationary Engine and Classic Vehicle rallies. The latter supported the National Heritage Open Days in September. Two public talks on the History of Grinding were held with free entrance. The museum was open to the public on every Friday and at other times by appointment. Visitor numbers recovered to levels prior to covid.

General maintenance of the mill and during the winter shut down the mill boiler feedwater and treatment system was renewed with the work carried out by volunteers. The annual certification of the 1903 Cornish boiler was renewed.

Additional monitors were installed for the IT/AV system to enhance interpretation. A film was commissioned on the Railways and Industries of Etruria which is shown on a loop when the museum is open.

Use of volunteers

Volunteers provided all the labour to maintain and operate the museum and mill. This is to include mill and site maintenance, restoration and repair of the mill, education, sales and marketing, accounts and general administration.

Financial review

The financial results for the period are shown on pages 5 to 20 of this report.

Shirley's Bone and Flint Mill Volunteers

Trustees' Report (continued)

Policy on reserves

The policy is to keep a cash balance of approximately £20,000 with a minimum of £15,000 in the bank with around £1,000 in the current account and the balance in a savings account. Trustees and officers are required to inform the treasurer if a planned expenditure is more than £500. At the year end unrestricted reserves were £32,468(2022: £28,892).

Structure, governance and management

Nature of governing document

Shirley's Bone and Flint Mill Volunteers is constituted as a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of trustees

The trustees are elected by the members.

The annual report was approved by the trustees of the charity on 25/10/2023. and signed on its behalf by:



.....
Dr Bernard Lovatt
Trustee

Shirley's Bone and Flint Mill Volunteers

Independent Examiner's Report to the trustees of Shirley's Bone and Flint Mill Volunteers

I report to the trustees on my examination of the accounts of Shirley's Bone and Flint Mill Volunteers for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Shirley's Bone and Flint Mill Volunteers 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 Shirley's Bone and Flint Mill Volunteers's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Shirley's Bone and Flint Mill Volunteers 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 accounting requirements concerning the form and content 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.



.....
Daryl Denson
ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 5DD

24/01/2024
Date:.....

Shirley's Bone and Flint Mill Volunteers

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	2,670	4,244	6,914
Charitable activities	3	8,550	-	8,550
Other trading activities	4	3,610	-	3,610
Investment income	5	28	-	28
Total Income		<u>14,858</u>	<u>4,244</u>	<u>19,102</u>
Expenditure on:				
Raising funds	6	(1,555)	-	(1,555)
Charitable activities	7	<u>(14,503)</u>	<u>(4,244)</u>	<u>(18,747)</u>
Total Expenditure		<u>(16,058)</u>	<u>(4,244)</u>	<u>(20,302)</u>
Net expenditure		(1,200)	-	(1,200)
Gross transfers between funds		<u>4,776</u>	<u>(4,776)</u>	<u>-</u>
Net movement in funds		3,576	(4,776)	(1,200)
Reconciliation of funds				
Total funds brought forward		<u>28,892</u>	<u>4,776</u>	<u>33,668</u>
Total funds carried forward	15	<u><u>32,468</u></u>	<u><u>-</u></u>	<u><u>32,468</u></u>

The notes on pages 8 to 20 form an integral part of these financial statements.

Shirley's Bone and Flint Mill Volunteers

Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	4,615	1,886	6,501
Charitable activities	3	3,175	-	3,175
Other trading activities	4	1,500	-	1,500
Investment income	5	<u>2</u>	<u>-</u>	<u>2</u>
Total Income		<u>9,292</u>	<u>1,886</u>	<u>11,178</u>
Expenditure on:				
Raising funds	6	(581)	-	(581)
Charitable activities	7	<u>(8,793)</u>	<u>(14,770)</u>	<u>(23,563)</u>
Total Expenditure		<u>(9,374)</u>	<u>(14,770)</u>	<u>(24,144)</u>
Net expenditure		(82)	(12,884)	(12,966)
Gross transfers between funds		<u>846</u>	<u>(846)</u>	<u>-</u>
Net movement in funds		764	(13,730)	(12,966)
Reconciliation of funds				
Total funds brought forward		<u>28,128</u>	<u>18,506</u>	<u>46,634</u>
Total funds carried forward	15	<u><u>28,892</u></u>	<u><u>4,776</u></u>	<u><u>33,668</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

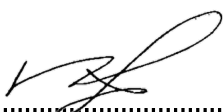
The funds breakdown for 2022 is shown in note 15.

Shirley's Bone and Flint Mill Volunteers

(Registration number: 1159636)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	15,169	15,546
Current assets			
Debtors	13	7,902	3,184
Cash at bank and in hand		<u>13,652</u>	<u>15,618</u>
		21,554	18,802
Creditors: Amounts falling due within one year	14	<u>(4,255)</u>	<u>(680)</u>
Net current assets		<u>17,299</u>	<u>18,122</u>
Net assets		<u>32,468</u>	<u>33,668</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	-	4,776
Unrestricted income funds			
Unrestricted funds		<u>32,468</u>	<u>28,892</u>
Total funds	15	<u>32,468</u>	<u>33,668</u>

The financial statements on pages 5 to 20 were approved by the trustees, and authorised for issue on ...24/01/2024..... and signed on their behalf by:


.....
Dr Bernard Lovatt
Trustee

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Shirley's Bone and Flint Mill Volunteers meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income, including donations, gifts, legacies and grants that provide core funding or are of a general nature, is recognised when, the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Asset class	Depreciation method and rate
Freehold Land & Property	over estimated useful life.
Plant & Machinery	25% per annum on a reducing balance basis.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	250	-	250
Donations from individuals	1,920	-	1,920
Grants, including capital grants;			
Government grants	500	4,244	4,744
	2,670	4,244	6,914
	2,670	4,244	6,914
	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	440	-	440
Donations from individuals	3,175	-	3,175
Grants, including capital grants;			
Government grants	1,000	1,886	2,886
	4,615	1,886	6,501
	4,615	1,886	6,501

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £
Admissions	4,815	4,815
Hire	3,735	3,735
	8,550	8,550
	8,550	8,550
	Unrestricted funds General £	Total 2022 £
Admissions	966	966
Hire	2,209	2,209
	3,175	3,175
	3,175	3,175

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

4 Income from other trading activities

	Unrestricted funds General £	Total 2023 £
Trading income;		
Sales of goods and services	2,774	2,774
Other trading income	716	716
Membership subscriptions	120	120
	3,610	3,610
	3,610	3,610
	Unrestricted funds General £	Total 2022 £
Trading income;		
Sales of goods and services	922	922
Other trading income	368	368
Membership subscriptions	210	210
	1,500	1,500
	1,500	1,500

5 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	28	28
	28	28
	28	28
	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income;		
Interest receivable on bank deposits	2	2
	2	2
	2	2

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

6 Expenditure on raising funds

a) Costs of trading activities

		Unrestricted funds General £	Total 2023 £
Costs of goods sold	Note	1,555	1,555
		1,555	1,555
		1,555	1,555
		Unrestricted funds General £	Total 2022 £
Costs of goods sold	Note	581	581
		581	581
		581	581

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Expenditure	14,503	4,244	18,747
	Unrestricted funds General £	Restricted funds £	Total 2022 £
Expenditure	8,793	14,770	23,563
		Activity undertaken directly £	2023 £
Mill and site maintenance		6,152	6,152
Advertising and promotion		3,129	3,129
IT costs		1,782	1,782
Stationery		654	654
Independent Examination and accountancy		655	655
Insurance		2,250	2,250
Legal fees		763	763
Sundry expenses		650	650
Depreciation		377	377
Book keeping		985	985
Subscriptions		843	843
Events		507	507
		18,747	18,747

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

	Activity undertaken directly £	2022 £
Mill and site maintenance	14,633	14,633
Advertising and promotion	2,085	2,085
IT costs	1,648	1,648
Stationery	1,041	1,041
Independent Examination and accountancy	480	480
Insurance	1,730	1,730
Legal fees	10	10
Sundry expenses	449	449
Depreciation	382	382
Book keeping	725	725
Subscriptions	280	280
Donations	100	100
	23,563	23,563

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	655	655
	655	655

	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	480	480
	480	480

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	377	382
	377	382

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

12 Tangible fixed assets

	Land and buildings £	Other tangible fixed asset £	Total £
Cost			
At 1 April 2022	18,000	500	18,500
At 31 March 2023	<u>18,000</u>	<u>500</u>	<u>18,500</u>
Depreciation			
At 1 April 2022	2,520	434	2,954
Charge for the year	360	17	377
At 31 March 2023	<u>2,880</u>	<u>451</u>	<u>3,331</u>
Net book value			
At 31 March 2023	<u>15,120</u>	<u>49</u>	<u>15,169</u>
At 31 March 2022	<u>15,480</u>	<u>66</u>	<u>15,546</u>

13 Debtors

	2023 £	2022 £
Trade debtors	1,788	2,234
Prepayments	5,544	825
VAT recoverable	32	125
Other debtors	538	-
	<u>7,902</u>	<u>3,184</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	694	680
Deferred income	3,561	-
	<u>4,255</u>	<u>680</u>

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	28,892	14,858	(16,058)	4,776	32,468
Restricted funds					
Stoke on Trent CC CIF	3,825	-	-	(3,825)	-
Stoke on Trent CC CIF 2	786	-	-	(786)	-
Heritage England	165	-	-	(165)	-
Stoke on Trent CC	-	4,244	(4,244)	-	-
Total restricted funds	<u>4,776</u>	<u>4,244</u>	<u>(4,244)</u>	<u>(4,776)</u>	<u>-</u>
Total funds	<u>33,668</u>	<u>19,102</u>	<u>(20,302)</u>	<u>-</u>	<u>32,468</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	28,128	9,292	(9,374)	846	28,892
Restricted					
Stoke on Trent CC CIF	3,825	-	-	-	3,825
Stoke on Trent CC CIF 2	3,786	-	(3,000)	-	786
Be Together	1,125	-	(279)	(846)	-
Heritage England	9,770	-	(9,605)	-	165
Stoke on Trent CC	-	1,886	(1,886)	-	-
Total restricted funds	<u>18,506</u>	<u>1,886</u>	<u>(14,770)</u>	<u>(846)</u>	<u>4,776</u>
Total funds	<u>46,634</u>	<u>11,178</u>	<u>(24,144)</u>	<u>-</u>	<u>33,668</u>

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

The specific purposes for which the funds are to be applied are as follows:

Stoke on Trent City Council Community Investment Fund £10,000 received to enhance the visitor centre

Stoke on Trent City Council £3,252 received for maintenance of the mill

Stoke on Trent Community Investment Fund 2 £35,146 received for maintenance of the mill

Stoke on Trent Community Investment Fund £20,000 for the refurbishment of the forge

Historic England £33,490 for the refurbishment of the visitor centre

Be-Together £1500 for the cost of developing an education mini website.

Stoke on Trent City Council £1,886 received for the maintenance of the mill.

16 Analysis of net assets between funds

	Unrestricted funds General £		Total funds at 31 March 2023 £
Tangible fixed assets	15,169		15,169
Current assets	21,554		21,554
Current liabilities	(4,255)		(4,255)
Total net assets	32,468		32,468

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	15,546	-	15,546
Current assets	14,026	4,776	18,802
Current liabilities	(680)	-	(680)
Total net assets	28,892	4,776	33,668

17 Related party transactions

There were no related party transactions in the year.

SHIRLEY'S BONE AND FLINT MILL VOLUNTEERS

England & Wales - Charity number 1159636

Accounts

Charity registration number: 1159636

Shirley's Bone and Flint Mill Volunteers

Annual Report and Financial Statements
for the Year Ended 31 March 2022

Shirley's Bone and Flint Mill Volunteers

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Shirley's Bone and Flint Mill Volunteers

Reference and Administrative Details

Trustees	Dr Bernard Lovatt, Treasurer Mr Charles Green MBE Mr Oliver Mason Mr Timothy Ludford Mr John McGirr Mr Paul Ogden Mrs Christine Reader Ms Anne-Marie Wright
Charity Registration Number	1159636
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke on Trent ST1 5DD
Principal Office	Lower Bedford Street Etruria Stoke-on-Trent Staffordshire ST4 7AF
Registered Office	5 Redheath Close Silverdale Newcastle Staffordshire ST5 8SQ

Shirley's Bone and Flint Mill Volunteers

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The objects of the CIO are for the public benefit to preserve historic machinery, artefacts and buildings, in particular at Jesse Shirley's Etruscan Bone and Flint Mill, Etruria, Stoke-on-Trent, and to advance the education of the public in the same and their history.

Public benefit

The Charity operated the Etruria Industrial Museum and maintained Shirley's Bone and Flint Mill. The mill was put into steam on four weekends when the public were admitted and talks and guided tours provided. At other times, school, history and special interest groups were hosted for educational purposes. The Etruria Canals Festival and the Etruria Classic Vehicle and Vintage Stationary Engine Rally were organised and held at the museum. Significant funds were expended on promotion of the museum locally and nationally.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Keeping the site tidy by litter picking, grass cutting and general maintenance to provide a safe outside environment for public and visitor use.

Following the easing of covid restrictions the reintroduction of educational (schools, universities, colleges and culture groups) visits. Organising and three weekend steaming events including a restricted Canals Festival, Vintage Stationary Engine and Classic Vehicle rallies.

Maintenance of the mill and a during the winter shut down the renewal of gaskets and seals to improve the performance of the 1820s beam engine. Maintenance and certification of the 1903 Cornish boiler.

Successful completion of the work to prevent the ingress of rainwater into the visitor centre.

Development of content for the IT/AV system to enhance interpretation.

Use of volunteers

Volunteers provided all the labour to maintain and operate the museum and mill. This is to include mill and site maintenance, restoration and repair of the mill, education, sales and marketing, accounts and general administration.

Financial review

The financial results for the year are set out in pages 5-19 of this report.

Policy on reserves

The policy is to keep a cash balance of approximately £20,000 with a minimum of £15,000 in the bank with around £1,000 in the current account and the balance in a savings account. Trustees and officers are required to inform the treasurer if a planned expenditure is more than £500. At the year end unrestricted reserves were £28,892(2021: £28,128).

Shirley's Bone and Flint Mill Volunteers

Trustees' Report

Structure, governance and management

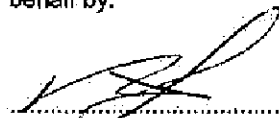
Nature of governing document

Shirley's Bone and Flint Mill Volunteers is constituted as a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of trustees

The trustees are elected by the members.

The annual report was approved by the trustees of the charity on 07/12/2022 and signed on its behalf by:



.....
Dr Bernard Lovatt
Trustee

Shirley's Bone and Flint Mill Volunteers

Independent Examiner's Report to the trustees of Shirley's Bone and Flint Mill Volunteers

I report to the trustees on my examination of the accounts of Shirley's Bone and Flint Mill Volunteers for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of Shirley's Bone and Flint Mill Volunteers you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

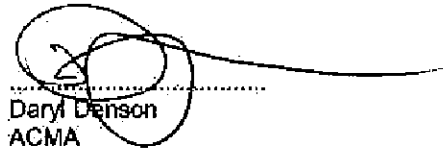
I report in respect of my examination of the Shirley's Bone and Flint Mill Volunteers's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Shirley's Bone and Flint Mill Volunteers 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 accounting requirements concerning the form and content 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.



Daryl Denson
ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 5DD

Date: 15/12/2022

Shirley's Bone and Flint Mill Volunteers

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	4,615	1,886	6,501
Charitable activities	3	3,175	-	3,175
Other trading activities	4	1,500	-	1,500
Investment income	5	2	-	2
Total Income		9,292	1,886	11,178
Expenditure on:				
Raising funds	6	(581)	-	(581)
Charitable activities	7	(8,793)	(14,770)	(23,563)
Total Expenditure		(9,374)	(14,770)	(24,144)
Net expenditure		(82)	(12,884)	(12,966)
Gross transfers between funds		846	(846)	-
Net movement in funds		764	(13,730)	(12,966)
Reconciliation of funds				
Total funds brought forward		28,128	18,506	46,634
Total funds carried forward	15	28,892	4,776	33,668
				Total 2021 £
	Note	Unrestricted £	Restricted £	
Income and Endowments from:				
Donations and legacies	2	2,536	58,242	60,778
Charitable activities	3	1,140	-	1,140
Other trading activities	4	435	-	435
Investment income	5	11	-	11
Total Income		4,122	58,242	62,364
Expenditure on:				
Raising funds	6	(381)	-	(381)
Charitable activities	7	(8,749)	(52,848)	(59,395)
Total Expenditure		(7,130)	(52,848)	(59,776)
Net movement in funds		(3,008)	5,596	2,588
Reconciliation of funds				
Total funds brought forward		31,136	12,910	44,046
Total funds carried forward	15	28,128	18,506	46,634

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 15.

The notes on pages 7 to 18 form an integral part of these financial statements.

Shirley's Bone and Flint Mill Volunteers

**(Registration number: 1159636)
Balance Sheet as at 31 March 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	15,546	15,928
Current assets			
Debtors	13	3,184	4,750
Cash at bank and in hand		<u>15,618</u>	<u>26,616</u>
		18,802	31,366
Creditors: Amounts falling due within one year	14	<u>(680)</u>	<u>(660)</u>
Net current assets		<u>18,122</u>	<u>30,706</u>
Net assets		<u>33,668</u>	<u>46,634</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	4,776	18,506
Unrestricted income funds			
Unrestricted funds		<u>28,892</u>	<u>28,128</u>
Total funds	15	<u>33,668</u>	<u>46,634</u>

The financial statements on pages 5 to 18 were approved by the trustees, and authorised for issue on 07/12/2022 and signed on their behalf by:


.....
Dr Bernard Lovatt
Trustee

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Shirley's Bone and Flint Mill Volunteers meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income, including donations, gifts, legacies and grants that provide core funding or are of a general nature, is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2022

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Land & Property	over estimated useful life.
Plant & Machinery	25% per annum on a reducing balance basis.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2022

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2022

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2022

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	440	-	440
Donations from individuals	3,175	-	3,175
Grants, including capital grants;			
Government grants	<u>1,000</u>	<u>1,886</u>	<u>2,886</u>
	<u>4,615</u>	<u>1,886</u>	<u>6,501</u>
	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from individuals	2,536	-	2,536
Grants, including capital grants;			
Government grants	-	56,742	56,742
Grants from other charities	-	1,500	1,500
	<u>2,536</u>	<u>58,242</u>	<u>60,778</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2022 £
Admissions	966	966
Hire	<u>2,209</u>	<u>2,209</u>
	<u>3,175</u>	<u>3,175</u>
	Unrestricted funds General £	Total 2021 £
Hire	<u>1,140</u>	<u>1,140</u>

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2022

4 Income from other trading activities

	Unrestricted funds General £	Total 2022 £
Trading income:		
Sales of goods and services	922	922
Other trading income	368	368
Membership subscriptions	210	210
	<u>1,500</u>	<u>1,500</u>
	Unrestricted funds General £	Total 2021 £
Membership subscriptions	435	435
	<u>435</u>	<u>435</u>

5 Investment Income

	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income;		
Interest receivable on bank deposits	2	2
	<u>2</u>	<u>2</u>
	Unrestricted funds General £	Total 2021 £
Interest receivable and similar income;		
Interest receivable on bank deposits	11	11
	<u>11</u>	<u>11</u>

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total 2022 £
Costs of goods sold		<u>581</u>	<u>581</u>
		581	581

	Note	Unrestricted funds General £	Total 2021 £
Costs of goods sold		<u>381</u>	<u>381</u>
		381	381

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2022

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Expenditure	8,793	14,770	23,563
	Unrestricted funds General £	Restricted funds £	Total 2021 £
Expenditure	6,749	52,646	59,395
		Activity undertaken directly £	2022 £
Mill and site maintenance		14,633	14,633
Advertising and promotion		2,085	2,085
IT costs		1,648	1,648
Stationery		1,041	1,041
Independent Examination and accountancy		480	480
Insurance		1,730	1,730
Legal fees		10	10
Sundry expenses		449	449
Depreciation		382	382
Book keeping		725	725
Subscriptions		280	280
Donations		100	100
		<u>23,563</u>	<u>23,563</u>
		Activity undertaken directly £	2021 £
Mill and site maintenance		53,677	53,677
Advertising and promotion		300	300
IT costs		578	578
Stationery		432	432
Independent Examination and accountancy		460	460
Insurance		1,785	1,785
Sundry expenses		448	448
Depreciation		390	390
Book keeping		1,030	1,030
Subscriptions		295	295
		<u>59,395</u>	<u>59,395</u>

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2022

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	480	480
	<u>480</u>	<u>480</u>
	Unrestricted funds General £	Total 2021 £
Independent examiner fees		
Examination of the financial statements	460	460
	<u>460</u>	<u>460</u>

9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>382</u>	<u>390</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2022

12 Tangible fixed assets

	Land and buildings £	Other tangible fixed asset £	Total £
Cost			
At 1 April 2021	18,000	500	18,500
At 31 March 2022	<u>18,000</u>	<u>500</u>	<u>18,500</u>
Depreciation			
At 1 April 2021	2,160	412	2,572
Charge for the year	380	22	382
At 31 March 2022	<u>2,520</u>	<u>434</u>	<u>2,954</u>
Net book value			
At 31 March 2022	<u>15,480</u>	<u>66</u>	<u>15,546</u>
At 31 March 2021	<u>15,840</u>	<u>88</u>	<u>15,928</u>

13 Debtors

	2022 £	2021 £
Trade debtors	2,234	1,538
Prepayments	825	576
VAT recoverable	125	2,636
	<u>3,184</u>	<u>4,750</u>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	<u>680</u>	<u>660</u>

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2022

15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	28,128	9,292	(9,374)	846	28,892
Restricted funds					
Stoke on Trent CC CIF	3,825	-	-	-	3,825
Stoke on Trent CC CIF 2	3,786	-	(3,000)	-	786
Be Together	1,125	-	(279)	(846)	-
Heritage England	9,770	-	(9,605)	-	165
Stoke on Trent CC	-	1,886	(1,886)	-	-
Total restricted funds	<u>18,506</u>	<u>1,886</u>	<u>(14,770)</u>	<u>(846)</u>	<u>4,776</u>
Total funds	<u>46,634</u>	<u>11,178</u>	<u>(24,144)</u>	<u>-</u>	<u>33,668</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £	
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	31,136	4,122	(7,130)	28,128	
Restricted					
Stoke on Trent CC CIF	3,825	-	-	3,825	
Stoke on Trent CC	-	3,252	(3,252)	-	
Stoke on Trent CC CIF 2	9,085	20,000	(25,299)	3,786	
Be Together	-	1,600	(375)	1,125	
Heritage England	-	33,490	(23,720)	9,770	
Total restricted funds	<u>12,910</u>	<u>58,242</u>	<u>(52,646)</u>	<u>18,506</u>	
Total funds	<u>44,046</u>	<u>62,364</u>	<u>(59,776)</u>	<u>46,634</u>	

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2022

The specific purposes for which the funds are to be applied are as follows:

Stoke on Trent City Council Community Investment Fund £10,000 received to enhance the visitor centre

Stoke on Trent City Council £3,252 received for maintenance of the mill

Stoke on Trent Community Investment Fund 2 £35,146 received for maintenance of the mill

Stoke on Trent Community Investment Fund £20,000 for the refurbishment of the forge

Historic England £33,490 for the refurbishment of the visitor centre

Be-Together £1500 for the cost of developing an education mini website.

Stoke on Trent City Council £1,886 received for the maintenance of the mill.

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	15,546	-	15,546
Current assets	14,026	4,776	18,802
Current liabilities	(680)	-	(680)
Total net assets	<u>28,892</u>	<u>4,776</u>	<u>33,668</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	15,928	-	15,928
Current assets	12,860	18,506	31,366
Current liabilities	(660)	-	(660)
Total net assets	<u>28,128</u>	<u>18,506</u>	<u>46,634</u>

17 Related party transactions

There were no related party transactions in the year.

SHIRLEY'S BONE AND FLINT MILL VOLUNTEERS

England & Wales - Charity number 1159636

Accounts

Charity registration number: 1159836

Shirley's Bone and Flint Mill Volunteers

Annual Report and Financial Statements
for the Year Ended 31 March 2021

Shirley's Bone and Flint Mill Volunteers

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Shirley's Bone and Flint Mill Volunteers

Reference and Administrative Details

Chairman	Mr Peter Vigurs
Trustees	Dr Bernard Lovatt, Treasurer Mr Oliver Mason Mr Timothy Ludford Dr Barry Job Mr John McGirr Mr Charles Green MBE Mr Paul Ogden, Mr Mr Peter Vigurs
Charity Registration Number	1159838
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke on Trent ST1 5DD
Principal Office	Lower Bedford Street Etruria Stoke-on-Trent Staffordshire ST4 7AF
Registered Office	5 Redheath Close Silverdale Newcastle Staffordshire ST6 6SQ

Shirley's Bone and Flint Mill Volunteers

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Trustees

Dr Bernard Lovatt, Treasurer

Mr Oliver Mason

Mr Timothy Ludford

Dr Barry Job

Mr John McGillr

Mr Charles Green MBE

Mr Paul Ogden, Mr

Mr Peter Vigurs

Objectives and activities

Objects and aims

The objects of the CIO are for the public benefit to preserve historic machinery, artefacts and buildings, in particular at Jesse Shirley's Etruscan Bone and Flint Mill, Etruria, Stoke-on-Trent, and to advance the education of the public in the same and their history.

Public benefit

For the public benefit the charity operates the Etruria Industrial Museum and maintains Shirley's Bone and Flint Mill. Due to Covid regulations the mill could not be put into steam or the public, schools, history and special interest groups admitted to the buildings.

To take advantage of the temporary closure and public funds made available to assist museums to emerge stronger from the Covid crisis funding was secured and used to improve and refurbish the buildings and to install an IT/AV system across the site.

The site continued to be used by the public for exercise as per Covid recommendations with volunteers maintaining it in a clean and safe condition.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Shirley's Bone and Flint Mill Volunteers

Trustees' Report

Achievements and performance

Keeping the site tidy by litter picking, grass cutting and general maintenance to provide a safe outside environment for exercise.

Improvement of the facilities of the site in the improvement and refurbishment of the warehouse by obtaining funding to install a toilet suitable for use by the disabled and painting of the building by volunteers. This gives a space that can be made available for use by the community when Covid regulations allow.

Obtaining funding from Historic England for the installation of an interconnected Information Technology (IT) and Audio Visual system in the mill, visitor centre warehouse and around the site. This will allow the activities in the mill to be seen around the site when it is in steam and improved interpretation. It will help to explain to visitors (including schools) how the mill works when it is not in steam.

A program of work to prevent long standing water ingress into the Visitor Centre was initiated and completed.

Volunteers from the Charity managed the projects.

Use of volunteers

Volunteers provided all the labour to maintain and operate the museum and mill. This is to include mill and site maintenance, restoration and repair of the mill, education, sales and marketing, accounts and general administration.

Financial review

The financial results for the year are set out in pages 6-19 of this report.

Policy on reserves

The policy is to keep a cash balance of approximately £20,000 with a minimum of £15,000 in the bank with around £1,000 in the current account and the balance in a savings account. Trustees and officers are required to inform the treasurer if a planned expenditure is more than £500. At the year end unrestricted reserves were £28,128 (2020: £31,136).

Structure, governance and management

Nature of governing document

Shirley's Bone and Flint Mill Volunteers is constituted as a Charitable Incorporated Organisation (CIO).

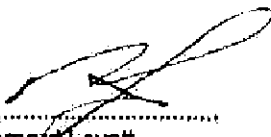
Recruitment and appointment of trustees

The trustees are elected by the members.

The annual report was approved by the trustees of the charity on 19/10/21 and signed on its behalf by:

Shirley's Bone and Flint Mill Volunteers

Trustees' Report



.....
Dr Bernice Lovatt
Trustee

Shirley's Bone and Flint Mill Volunteers

Independent Examiner's Report to the trustees of Shirley's Bone and Flint Mill Volunteers

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of Shirley's Bone and Flint Mill Volunteers 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 Shirley's Bone and Flint Mill Volunteers's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Shirley's Bone and Flint Mill Volunteers 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 accounting requirements concerning the form and content 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.



Daryl Danson
ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 5DD

Date: 5/11/2021

Shirley's Bone and Flint Mill Volunteers

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	2,536	58,242	60,778
Charitable activities	3	1,140	-	1,140
Other trading activities	4	435	-	435
Investment income	5	11	-	11
Total Income		4,122	58,242	62,364
Expenditure on:				
Raising funds	6	(381)	-	(381)
Charitable activities	7	(6,749)	(52,646)	(59,395)
Total Expenditure		(7,130)	(52,646)	(69,776)
Net movement in funds		(3,008)	5,596	2,588
Reconciliation of funds				
Total funds brought forward		31,136	12,910	44,046
Total funds carried forward	15	28,128	18,508	46,634
				Total 2020 £
	Note	Unrestricted £	Restricted £	
Income and Endowments from:				
Donations and legacies	2	3,210	38,398	41,608
Charitable activities	3	6,481	-	6,481
Other trading activities	4	5,068	-	5,068
Investment income	5	13	-	13
Total Income		14,772	38,398	53,170
Expenditure on:				
Raising funds	6	(1,952)	-	(1,952)
Charitable activities	7	(15,162)	(29,313)	(44,475)
Total Expenditure		(17,114)	(29,313)	(46,427)
Net movement in funds		(2,342)	9,085	6,743
Reconciliation of funds				
Total funds brought forward		33,478	3,825	37,303
Total funds carried forward	15	31,136	12,910	44,046

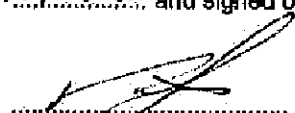
All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 15.

Shirley's Bone and Flint Mill Volunteers

(Registration number: 1159636)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	15,928	16,318
Current assets			
Debtors	13	4,750	4,446
Cash at bank and in hand		<u>26,616</u>	<u>24,792</u>
		31,386	29,238
Creditors: Amounts falling due within one year	14	<u>(660)</u>	<u>(1,510)</u>
Net current assets		<u>30,706</u>	<u>27,728</u>
Net assets		<u>46,634</u>	<u>44,046</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	18,506	12,910
Unrestricted income funds			
Unrestricted funds		<u>28,128</u>	<u>31,136</u>
Total funds	15	<u>46,634</u>	<u>44,046</u>

The financial statements on pages 6 to 20 were approved by the trustees, and authorised for issue on 14/10/21 and signed on their behalf by:


.....
Dr Bernard Lovatt
Trustee

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Shirley's Bone and Flint Mill Volunteers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income, including donations, gifts, legacies and grants that provide core funding or are of a general nature, is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment Income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2021

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 8 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 258 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Land & Property	over estimated useful life.
Plant & Machinery	25% per annum on a reducing balance basis.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2021

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial Instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2021

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2021

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from individuals	2,536	-	2,536
Grants, including capital grants;			
Government grants	-	56,742	56,742
Grants from other charities	-	1,500	1,500
	<u>2,536</u>	<u>58,242</u>	<u>60,778</u>
	Unrestricted funds General £	Restricted funds £	Total 2020 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	394	-	394
Donations from individuals	1,891	-	1,891
Gift aid reclaimed	180	-	180
Grants, including capital grants;			
Government grants	-	38,398	38,398
Grants from other charities	745	-	745
	<u>3,210</u>	<u>38,398</u>	<u>41,608</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2021 £
Hire	1,140	1,140
	<u>1,140</u>	<u>1,140</u>
	Unrestricted funds General £	Total 2020 £
Admissions	3,410	3,410
Hire	3,071	3,071
	<u>6,481</u>	<u>6,481</u>

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2021

4 Income from other trading activities

	Unrestricted funds General £	Total 2021 £
Membership subscriptions	435	435
	<u>435</u>	<u>435</u>
	Unrestricted funds General £	Total 2020 £
Trading income;		
Sales of goods and services	3,660	3,660
Other trading income	1,325	1,325
Membership subscriptions	83	83
	<u>5,068</u>	<u>5,068</u>

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Investment Income

	Unrestricted funds General £	Total 2021 £
Interest receivable and similar income; Interest receivable on bank deposits	11	11
	11	11
	Unrestricted funds General £	Total 2020 £
Interest receivable and similar income; Interest receivable on bank deposits	13	13
	13	13

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total 2021 £
Costs of goods sold		381	381
		381	381
		Unrestricted funds General £	Total 2020 £
Costs of goods sold		1,952	1,952
		1,952	1,952

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2021

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Admissions	6,749	52,646	59,395
	Unrestricted funds General £	Restricted funds £	Total 2020 £
Admissions	15,162	29,313	44,475
		Activity undertaken directly £	2021 £
Mill and site maintenance		53,677	53,677
Advertising and promotion		300	300
IT costs		578	578
Stationery		432	432
Independent Examination and accountancy		480	480
Insurance		1,785	1,785
Sundry expenses		448	448
Depreciation		390	390
Book keeping		1,030	1,030
Subscriptions		295	295
		<u>59,395</u>	<u>59,395</u>
		Activity undertaken directly £	2020 £
Mill and site maintenance		31,300	31,300
Advertising and promotion		6,564	6,564
IT costs		1,017	1,017
Stationery		699	699
Independent Examination and accountancy		440	440
Insurance		1,753	1,753
Sundry expenses		440	440
Depreciation		400	400
Book keeping		1,544	1,544
Subscriptions		318	318
		<u>44,475</u>	<u>44,475</u>

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2021

£15,162 (2019 - £11,028) of the above expenditure was attributable to unrestricted funds and £29,313 (2019 - £10,842) to restricted funds.

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £
Independent examiner fees		
Examination of the financial statements	460	460
	<u>460</u>	<u>460</u>
	Unrestricted funds General £	Total 2020 £
Independent examiner fees		
Examination of the financial statements	440	440
	<u>440</u>	<u>440</u>

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>390</u>	<u>400</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2021

12 Tangible fixed assets

	Land and buildings £	Other tangible fixed asset £	Total £
Cost			
At 1 April 2020	18,000	500	18,500
At 31 March 2021	18,000	500	18,500
Depreciation			
At 1 April 2020	1,800	382	2,182
Charge for the year	360	30	390
At 31 March 2021	2,160	412	2,572
Net book value			
At 31 March 2021	15,840	88	15,928
At 31 March 2020	16,200	118	16,318

13 Debtors

	2021 £	2020 £
Trade debtors	1,538	3,444
Prepayments	578	633
VAT recoverable	2,636	389
	4,750	4,446

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2021

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	660	1,510

15 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
Unrestricted Funds	31,138	4,122	(7,130)	28,128
Restricted funds				
Stoke on Trent CC Community Investment Fund	3,825	-	-	3,825
Stoke on Trent CC	-	3,252	(3,252)	-
Stoke on Trent CIF Fund 2	9,085	20,000	(26,299)	3,786
Be Together	-	1,500	(375)	1,125
Heritage England	-	33,490	(23,720)	9,770
Total restricted funds	12,910	58,242	(52,646)	18,508
Total funds	44,048	82,364	(59,778)	46,634
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
<i>General</i>				
Unrestricted Funds	33,478	14,772	(17,114)	31,138
Restricted				
Stoke on Trent CC Community Investment Fund	3,825	-	-	3,825
Stoke on Trent CC	-	3,252	(3,252)	-
Stoke on Trent CIF Fund 2	-	35,146	(28,081)	9,085
Total restricted funds	3,825	38,398	(29,313)	12,910
Total funds	37,303	53,170	(46,427)	44,048

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2021

The specific purposes for which the funds are to be applied are as follows:

Stoke on Trent City Council Community Investment Fund £10,000 received to enhance the visitor centre

Stoke on Trent City Council £3,252 received for maintenance of the mill

Stoke on Trent Community Investment Fund 2 £35,146 received for maintenance of the mill

Stoke on Trent Community Investment Fund £20,000 for the refurbishment of the forge

Historic England £33,490 for the refurbishment of the visitor centre

Be-Together £1,500 for the cost of developing an education mini website.

Shirley's Bone and Flint Mill Volunteers

Notes to the Financial Statements for the Year Ended 31 March 2021

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	15,928	-	15,928
Current assets	12,860	18,508	31,368
Current liabilities	(660)	-	(660)
Total net assets	28,128	18,506	46,634

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2020 £
Tangible fixed assets	16,318	-	16,318
Current assets	16,328	12,910	29,238
Current liabilities	(1,510)	-	(1,510)
Total net assets	31,136	12,910	44,046