REGISTERED COMPANY NUMBER: SC329[illegible]5 (Scotland)
REGISTERED CHARITY NUMBER: SC039892

Report of the Trustees and Unaudited Financial Statements For The Year Ended 31 August 2012 for WINDMILLS LANARKSHIRE

Watson & Company
Oakfield House
378 Brandon Street
Motherwell
NORTH LANARKSHIRE
ML1 1XA

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COMPANIES HOUSE

Windmills Lanarkshire

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for the Year Ended 31 August 2012

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WINDMILLS LANARKSHIRE

Report of the Trustees
for the Year Ended 31 August 2012

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2012. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
SC329605 (Scotland)
06
Registered Charity number
SC039892

Registered office
25 Leven Street
Motherwell
NORTH LANARKSHIRE
ML1 2SY

Trustees

Mrs M Cartwright	- appointed 11.1.12
Mrs L M Flarry	- appointed 11.1.12
Mrs C Adamson	- appointed 11.1.12
Mrs E Muir	- appointed 11.1.12
G Andrew	- appointed 7.2.12
Mrs S Steel	- resigned 20.10.11
Mrs A M McFarlane	- resigned 20.10.11

Company Secretary
Mrs L M Flarry

Independent Examiner
Ian S. Watson
Chartered Accountant
Watson & Company
Oakfield House
378 Brandon Street
Motherwell
NORTH LANARKSHIRE
ML1 1XA

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

WINDMILLS LANARKSHIRE

Report of the Trustees
for the Year Ended 31 August 2012

OBJECTIVES AND ACTIVITIES

Objectives and aims

Windmills Lanarkshire was established to provide training and work experience opportunities for young people aged 18-25 with a significant degree of additional support needs.

We are funded by the Big Lottery Fund with whom we have agreed outcomes to be achieved with a three year timescale.

Outcome 1:
By the end of the project, 48 young people with learning disabilities and additional support needs will have increased their chances of employment by gaining accredited training and work experience within a workplace environment.

Outcome 2:
By the end of the project , 48 young people with learning disabilities and additional support needs will demonstrate improved confidence, self esteem and communication skills leading to reduced isolation ama improved relationships with peers and families.

Outcome 3:
By the end of the project, 5 young people with learning disabilities and additional support needs will have progressed into employment and 5 will have progressed into volunteer opportunities outside of Windmills.

In order to achieve this we have established a training café with a comprehensive training programme in Catering and Hospitality.

We are pursuing accreditation with S.Q.A. to provide nationally recognised qualifications.

We have established partnerships with organisations which can support us in achieving our outcomes.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have established Windmills Café. Windmills Café Committee and our young people have been closely involved in the establishing the café including interviewing staff members, choosing the colour scheme for the café and uniforms and also choosing the soft furnishings.

We have entirely refurbished our new premises and have sourced all necessary equipment. We have liaised closely with our Environmental Health Officer to establish policies and procedures. We have also devised appropriate training manuals.

FINANCIAL REVIEW

Reserves policy

All surplus funds in relation to the organisation will be reinvested into Windmills Café to develop the programme.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

George Andrew

G Andrew - Trustee

18 April 2013

Independent Examiner's Report to the Trustees of Windmills Lanarkshire

I report on the accounts for the year ended 31 August 2012 set out on pages four to nine.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ian S. Watson
Chartered Accountant
Watson & Company
Oakfield House
378 Brandon Street
Motherwell
NORTH LANARKSHIRE
ML1 1XA

Date: 26th April 2013

WINDMILLS LANARKSHIRE

Statement of Financial Activities
for the Year Ended 31 August 2012

	Notes	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		610	-	610	-
Incoming resources from charitable activities					
General		-	-	-	500
Big Lottery		-	96,647	96,647	126,472
Voluntary Action		-	-	-	500
Total incoming resources		610	96,647	97,257	127,472
RESOURCES EXPENDED					
Charitable activities					
General		2,422	-	2,422	2,153
Big Lottery		-	105,891	105,891	115,274
Governance costs		1,397	1,500	2,897	2,774
Other resources expended		-	4,683	4,683	4,957
Total resources expended		3,819	112,074	115,893	125,158
NET INCOMING/(OUTGOING) RESOURCES		(3,209)	(15,427)	(18,636)	2,314
RECONCILIATION OF FUNDS					
Total funds brought forward		25,140	51,838	76,978	74,664
TOTAL FUNDS CARRIED FORWARD		21,931	36,411	58,342	76,978

The notes form part of these financial statements

WINDMILLS LANARKSHIRE

Balance Sheet
At 31 August 2012

	Notes	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
FIXED ASSETS					
Tangible assets	6	-	14,034	14,034	17,601
CURRENT ASSETS					
Debtors	7	27,915	-	27,915	21,911
Cash at bank		-	22,378	22,378	38,656
		27,915	22,378	50,293	60,567
CREDITORS					
Amounts falling due within one year	8	(5,984)	(1)	(5,985)	(1,190)
NET CURRENT ASSETS		21,931	22,377	44,308	59,377
TOTAL ASSETS LESS CURRENT LIABILITIES		21,931	36,411	58,342	76,978
NET ASSETS		21,931	36,411	58,342	76,978
FUNDS	9				
Unrestricted funds				21,931	25,140
Restricted funds				36,411	51,838
TOTAL FUNDS				58,342	76,978

The notes form part of these financial statements

continued...

Balance Sheet - continued
At 31 August 2012

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2012.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2012 in accordance with Section 476 of the Companies Act 2006.

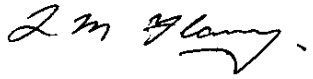
The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

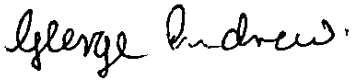
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 18 April 2013 and were signed on its behalf by:



Mrs L M Flarry -Trustee



G Andrew -Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 August 2012

1. BIG LOTTERY FUNDING

During the year Windmills Lanarkshire received funding totalling £96,647 from the Big Lottery. This funding has been treated as restricted income.

2. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended
Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery etc	- 25% on reducing balance and 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2012	2011
	£	£
Depreciation - owned assets	4,683	5,103
Surplus on disposal of fixed asset	-	(145)

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2012 nor for the year ended 31 August 2011.

Trustees' Expenses
There were no trustees' expenses paid for the year ended 31 August 2012 nor for the year ended 31 August 2011.

5. STAFF COSTS

	2012	2011
	£	£
Wages and salaries	91,003	98,423
Social security costs	8,037	8,851
	99,040	107,274

The average monthly number of employees during the year was as follows:

	2012	2011
Management	2	2
Support staff	3	3
	5	5

No employee earned more than £60,000 in the year.

6. TANGIBLE FIXED ASSETS

	Land and buildings	Plant and machinery etc	Totals
	£	£	£
COST			
At 1 September 2011	15,381	13,385	28,766
Additions	-	1,116	1,116
At 31 August 2012	15,381	14,501	29,882
DEPRECIATION			
At 1 September 2011	4,268	6,897	11,165
Charge for year	1,667	3,016	4,683
At 31 August 2012	5,935	9,913	15,848
NET BOOK VALUE			
At 31 August 2012	9,446	4,588	14,034
At 31 August 2011	11,113	6,488	17,601

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2012	2011
	£	£
Trade debtors	27,915	21,911

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2012	2011
	£	£
Bank loans and overdrafts	5,024	-
Taxation and social security	-	(10)
Other creditors	961	1,200
	5,985	1,190

9. MOVEMENT IN FUNDS

	At 1.9.11	Net movement in funds	At 31.8.12
	£	£	£
Unrestricted funds			
Unrestricted funds	25,140	(3,209)	21,931
Restricted funds			
Restricted funds	51,838	(15,427)	36,411
TOTAL FUNDS	76,978	(18,636)	58,342

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted funds	610	(3,819)	(3,209)
Restricted funds			
Restricted funds	96,647	(112,074)	(15,427)
TOTAL FUNDS	97,257	(115,893)	(18,636)

10. RELATED PARTY DISCLOSURES

During the year Windmills Lanarkshire incurred trading costs on behalf of Windmills Trading Limited totalling £5,900. The transactions were all at arms length.

At the year end Windmills Trading Limited owed Windmills Lanarkshire £27,804. This balance was repaid on 6th December 2012.

WINDMILLS LANARKSHIRE

Detailed Statement of Financial Activities
for the Year Ended 31 August 2012

	2012 £	2011 £
INCOMING RESOURCES		
Voluntary income		
Donations	610	-
Incoming resources from charitable activities		
Grants	96,647	127,472
Total incoming resources	97,257	127,472
RESOURCES EXPENDED		
Charitable activities		
Wages	91,003	98,423
Social security	8,037	8,851
Rent, rates and water	6,006	7,900
Insurance	844	1,281
Telephone & internet	845	-
Postage and stationery	-	448
Sundries	518	107
	107,253	117,010
Governance costs		
Accountancy	1,397	2,774
Consultancy fees	1,500	-
	2,897	2,774
Other resources expended		
Improvements to property	1,667	1,961
Depn of equipment	2,042	2,054
Fixtures and fittings	339	452
Computer equipment	635	635
Loss on sale of tangible fixed assets	-	(145)
	4,683	4,957
Support costs		
Finance		
Bank charges	-	38
Human resources		
Training	1,060	379
Total resources expended	115,893	125,158
Net (expenditure)/income	(18,636)	2,314