Charity registration number 1139882

Company registration number 07202683 (England and Wales)

WOODCHURCH WINDMILLS & FUN CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

WOODCHURCH WINDMILLS & FUN CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms K Thompson Mrs A Bates Ms K Stewart
Secretary	Mrs A Bates
Charity number	1139882
Company number	07202683
Registered office	18/20 Canterbury Road Whitstable Kent CT5 4EY
Independent examiner	MMP Limited 64 High Street Broadstairs Kent England CT10 1JT

WOODCHURCH WINDMILLS & FUN CLUB

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WOODCHURCH WINDMILLS & FUN CLUB

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charity's objects are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play, education, care facilities and training courses, with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability so encouraging the study of the needs of such children and their families and promoting public interest in an recognition of such needs.

Public benefit statement

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

ACHIEVEMENT AND PERFORMANCE

The charity believes that it has had another successful year in providing a stimulating environment to promote each child's development ensuring their effective transition to school ready for their next journey. The preschool has been very busy, and the children have enjoyed all aspects of Woodchurch Windmills and Fun Club activities.

FINANCIAL REVIEW

Principal funding sources

The principle source of funding comes from Kent County Council. With the increase in children attending the pre-school this funding has increased.

Reserves policy

In accordance with the Charity Commission's guidance, the Trustees review on a regular basis the level of income reserves that it considers appropriate. At 31 March 2026, the trustees consider it appropriate to hold free reserves equivalent to at least six months expected general expenditure which is in the region of 2026:£67,250 (2025:£59,250). The unrestricted reserves at 31 March 2026 amounted to £60,887 (2025:£64,622).

FUTURE PLANS

The charity recognises the need to start fundraising again and making effective time to do this in order to continue to develop a rich and stimulating learning environment during challenging times ahead with the continuing financial crisis. There may be the need to increase private fees income, but Government local funding remains the main source of income for payroll costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company 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.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms K Thompson

Mrs A Bates

Ms K Stewart

Appointment of and retirement of Trustees

Trustees are appointed at any general meeting by ordinary resolution. A trustee appointed by resolution must retire at the next Annual General Meeting. There must be no less than 3 trustees and no maximum is stated. At each Annual General Meeting, one third of the trustees must retire from office, this excludes any trustee appointed by resolution since the previous Annual General Meeting.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Structure

Woodchurch Windmills and Fun Club was incorporated as a company limited by guarantee and not having a share capital under the Companies Act 2006 on 25 March 2010. Woodchurch Windmills and Fun Club is a registered charity, number 1139882 with effect from 18 January 2011.

The trustees report was approved by the Board of Trustees.

Ms K Thompson

Trustee

Dated: 15 October 2026

WOODCHURCH WINDMILLS & FUN CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WOODCHURCH WINDMILLS & FUN CLUB

I report to the trustees on my examination of the financial statements of Woodchurch Windmills & Fun Club (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Claire Dean FCCA
MMP Limited
Chartered Certified Accountants
64 High Street
Broadstairs
Kent
CT10 1JT

Dated: 15 October 2026

WOODCHURCH WINDMILLS & FUN CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from:			
Charitable activities	**3**	133,861	122,551
Expenditure on:			
Charitable activities	**4**	137,596	121,332
Net (expenditure)/income for the year/ Net movement in funds		(3,735)	1,219
Fund balances at 1 April 2025		64,622	63,403
Fund balances at 31 March 2026		60,887	64,622

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WOODCHURCH WINDMILLS & FUN CLUB

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	**8**		48		385
Current assets					
Debtors	**9**	340		340	
Cash at bank and in hand		64,425		66,743	
		64,765		67,083	
Creditors: amounts falling due within one year	**10**	(3,926)		(2,846)	
Net current assets			60,839		64,237
Total assets less current liabilities			60,887		64,622
Income funds					
Unrestricted funds			60,887		64,622
			60,887		64,622

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 15 October 2026

Ms K Thompson
Trustee

Company registration number 07202683

WOODCHURCH WINDMILLS & FUN CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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1 Accounting policies

Charity information

Woodchurch Windmills & Fun Club is a private company limited by guarantee incorporated in England and Wales. The registered office is 18/20 Canterbury Road, Whitstable, Kent, CT5 4EY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Taxation

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

1.8 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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	General fund 2026	General fund 2025
	£	£
Sales within charitable activities	4,299	6,834
Services provided under contract	129,562	115,717
	133,861	122,551

4 Charitable activities

	General fund 2026	General fund 2025
	£	£
Staff costs	120,509	99,592
Depreciation and impairment	337	338
Rent and rates	1,466	1,276
Insurance	766	743
Telephone	2,189	390
Sundries	1,892	1,350
Training costs	375	65
Repairs	1,888	8,726
Play equipment and activities	2,619	3,101
Consumables	1,135	228
Food and drink	1,377	1,857
Equipment hire	182	853
	134,735	118,519
Share of support costs (see note 5)	2,861	2,813
	137,596	121,332

5 Support costs

	Support costs	Governance costs	2026	Support costs	Governance costs	2025
	£	£	£	£	£	£
Accountancy and payroll	2,476	-	2,476	2,393	-	2,393
Bank charges	385	-	385	420	-	420
	2,861	-	2,861	2,813	-	2,813
Analysed between						
Charitable activities	2,861	-	2,861	2,813	-	2,813

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees expenses

There were no trustees' expenses paid for the year ended 31 March 2026.

7 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Manager	1	1
Deputy manager	1	1
Early years practitioner	7	6
Total	9	8

Employment costs	2026 £	2025 £
Wages and salaries	120,509	99,592

There were no employees whose annual remuneration was more than £60,000.

8 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 April 2025	8,292
At 31 March 2026	8,292
Depreciation and impairment	
At 1 April 2025	7,907
Depreciation charged in the year	337
At 31 March 2026	8,244
Carrying amount	
At 31 March 2026	48
At 31 March 2025	385

9 Debtors

Amounts falling due within one year:	2026 £	2025 £
Prepayments and accrued income	340	340

10 Creditors: amounts falling due within one year

	2026	2025
	£	£
Other taxation and social security	2,274	840
Other creditors	-	168
Accruals and deferred income	1,652	1,838
	3,926	2,846

11 Analysis of net assets between funds

	Unrestricted funds 2026	Unrestricted funds 2025
	£	£
Fund balances at 31 March 2026 are represented by:		
Tangible assets	48	385
Current assets/(liabilities)	60,839	64,237
	60,887	64,622

12 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).