REGISTERED CHARITY NUMBER: 1194612

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

WINDMILL COMMUNITY GARDENS MARGATE

WINDMILL COMMUNITY GARDENS MARGATE
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FOR THE YEAR ENDED 31 DECEMBER 2025

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WINDMILL COMMUNITY GARDENS MARGATE
REFERENCE AND ADMINSTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2025

TRUSTEES	M Millbank C Beveridge G Hatt (appointed 14 January 2025) P Smiley (appointed 11 November 2025) N Khalef (appointed 11 November 2025) C Lewis-Holder (appointed 11 November 2025) P Hunt (appointed 11 November 2025) E Potts (appointed 10 February 2026) M Watts (appointed 5 April 2026) S Finch (resigned 15 July 2025)
PRINCIPAL OFFICE	Windmill Community Gardens Margate Dane Valley Road Dane Valley Margate Kent CT9 2SH
REGISTERED CHARITY NUMBER	1194612
ACCOUNTANTS	Cleverdons 7 The Broadway Broadstairs Kent CT10 2AD
BANKERS	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT

WINDMILL COMMUNITY GARDENS MARGATE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice and Financial Reporting Standard FRS 102.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of the charity as stated in our governing document are:

- to promote, for the benefit of the inhabitants of Thanet, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances for the public at large in the interest of social welfare and with the object of improving the condition of life of the said inhabitants;
- to advance education for the public benefit in the subjects of horticulture, healthy eating, conservation of natural resources and improvement of wildlife diversity, in particular by providing opportunities for learning in Windmill Community Gardens Margate.

To achieve this Windmill Community Gardens Margate runs activities events and learning opportunities for the whole community to promote the development of skills, knowledge and confidence in chemical-free food growing and healthy eating. Visits for community, family and school groups, work experience for students and people who are unemployed, volunteering and wellbeing activities are delivered from both our community garden on Dane Valley Road CT9 2SH and community market garden on St Peter's Footpath CT9 2SP in Margate, Kent and at appropriate community settings to promote engagement.

When planning our activities, the trustees have considered the Charities Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Significant activities

We welcomed 8,911 people including 4,027 children. Our events were attended by 1,364 people including the Summer and Christmas Fayres, Pumpkin Party.
Our collaborations included:

- Thanet Youth Theatre's performance of Midsummer Night's Dream and Geoffrey Chambers Clay Chorus workshop.
- Hosting a beautiful Storytelling, Ceramic, Sculpture, and Song workshop by local artist Geoffrey Chambers
- Taking part in creating, and now display, a beautiful community artwork called Tiles of Joy
- Welcoming families from Hounslow Action on Youth into the gardens and created a botanical installation at Botanical Histories Exhibition and flowers for workshops in the Pie Factory thanks to both volunteers Tina and Heather's creativity
- Hosting corporate volunteering days for Stripe & Stare, GMO GlobalSign Ltd, EKC Group Leadership Board
- Hosting inspiring talks and activities delivered by local organisations including: Bird Wise Kent, Thanet Coastal Project, Dane Valley Woods Association, Bumblebee Conservation Trust, Citizens Advice Bureau
- Diggin a new pond in our market garden with our volunteers and rejuvenating an old pond near the beehives so bees have somewhere to quench their thirst on buzzing hot days
- We were delighted to appoint 4 skilled and enthusiastic new trustees to our Board of Trustees

Main achievements

First ever Hot beds constructed at our market garden for totally off grid propagation of the entire early seedlings using heat generated by manure decomposition.
Community Roots funded project completed and evolves to provide monthly offers of workshops - including monthly cooking and fermenting, herbalism sessions and craft afterschool sessions
New partnership with Mama to Mama to deliver Nature's Playground reaching families
New poly tunnel installation at market garden sponsored by Dulcie
Accessible toilet installed supported by Save The Children Innovation Fund

continued...

Main achievements - continued

See Me Grow project to co-create equality of opportunity with family members who are autistic or have disabilities in partnership with See Me Play, For Us Too, supported by Save the Children through the Margate Early Learning Community
Proud Pollinator events funded by and shared by Margate Mayor Jack Packman
WILD (Windmill Independent Learning and Discovery) launches for home educated children
Community Market Garden Staff are awarded the East Kent College Employer Award
SWIFT biodiversity collaboration with Bon Volks
We represented Margate's voluntary sector at a reception at Walmer Castle
Our member of staff awarded the East Kent Mind Wellbeing Award
Solar matched funding confirmed from Growing Greener and Low Carbon Kent, installation begins
Awards for All funding secured for learning pod refurbishments and more learning activities in 2026

Impact:

We supported many people who experience barriers to inclusion amongst whom
170 enjoyed increased involvement,
43 helped design and deliver services
123 enjoyed increased companionship,
28 were supported to join open sessions from bespoke sessions
124 people were supported to access services they need
Our aim to enable more people to reach their potential included
95 people who learned new skills and 80 people who felt more confident
39 people who experienced increased levels of problem-solving and creativity
56 people who gained a qualification, started volunteering or work experience and 5 people who found employment
Together we take action on environmentally sustainable ways to protect the natural world.
409 people got involved in wildlife conservation
610 people helped out with reducing waste, reusing and recycling materials
90 people noticed a beneficial impact on the community
107 people took part in wider community environmental initiatives
Our activities encourage everyone to thrive and live healthier lives
923 people experienced improved wellbeing
293 people spent more time outdoors
123 people felt more resilient to the challenges they face

Learning - organisational

- For our staff by visiting chemical free growers to explore growing and sales.
- For staff, volunteer and participants in visits to and from Broadstairs allotment group
- With Margate Early Learning Community, regarding departure of Save The Children from Margate and our own continuity planning with Mama to Mama
- Our safe service delivery model is increasingly trusted and accessed by more diverse community groups
- Successful events, workshops, co-produced partnership projects all strengthen community connections
- Retention and recruitment of creative innovative staff and volunteer team
- Trustee recruitment successfully attracted 4 new trustees supportive in strategy development.

continued...

Main achievements - continued

Social sustainability

- Increased diversity of participants by working in collaboration to engage people facing barriers to inclusion a described in EDI section below
- Website improvements are making the volunteer journey more efficient and accessible
- Increased volunteer numbers and work experience placements including schools and East Kent college students
- Bespoke sessions and targeted support promote greater equity, diversity and inclusion by involving the community more in designing and delivering activities.
- Joining up with what others are doing locally by attending community network meetings
- improved availability of accessibility information on our website shows developments underway and offers opportunities for enquiries to be followed up
- Affordable access is maintained be always offering participants at our children's groups and events discounted price and free ticket options supported respectfully by partnership working to help ensure personal finances are not a barrier to
- hard work and innovations from our staff, volunteer and work experience team led to doubling some 2024 yields in 2025

Environment sustainability

- Protecting and enhancing habitats working in partnership with Nature Friendly Farmers, The Swift project, RSPB Operation Turtle Dove we have created reptile refugia, bug hotels, pollinator-friendly planting, conserved rare wildflowers
- improved outcomes in our initiatives to re-use, recycle and reduce waste working with Circular Margate and via our Community Composting initiative to divert waste from landfill
- nurturing healthy soil in more no-dig beds and using green manures including clover, field beans and phacelia
- Increasing green waste mounds as fertile ground for growing whilst recycling green waste in situ.
- A 'hot propagation bed' created to germinate all tender seedlings using heat from decomposing local horse manure was a complete success and proven sustainable method for propagation.
- New local drop-off points, reducing food miles and making fresh nature-friendly produce more available in Thanet.
- A new polytunnel was mulched with horticultural and forestry waste brought an increase in yields for our weekly veg bags, market stall and restaurant sales.

Financial sustainability

- Increased sales to restaurants resulting from more cut flowers and polytunnel produce available
- Increased ticket prices whilst offering "pay what you can" and free tickets to maintain inclusion
- Created an online Shopify shop for Christmas veg bags pre-order, with more options for upselling.
- 2025 including, 1063 aubergines, 1483 sweet peppers, tripled yield of cucumbers at 615 and outstanding quadrupled yield of 46k chillies. We delivered 3829 veg bags

Our sector

Our social impact is only possible by collaborating with partner organisations including: Beyond the Page, Creative Lab, For Us Too, Mama to Mama, Margate Early Learning Community, Oasis Domestic Abuse Service, People Dem Collective, Bon Volks and Dane valley Woods, Spaces to Connect, Environment Network; Green Skills with Co-relate; Job Centre plus Disability Employment Adviser; include opportunities for participants, volunteers and trustees as well as staff to forge new collaborations.

Donations:

We are very grateful for all donations received to support our delivery of activities, whether reusable materials or donating during our events and activities. We are grateful to Holiday Cottages for kindly donating funds to cover installation of support bars in the accessible toilet plus support of our solar installation costs. Local Businesses City Plumbing generously provided discounted materials for our solar installation, Convert Energy for the generous donation of 5 solar panels, and for Dulcie for a donation towards the cost of a new polytunnel at our Market Garden.

continued...

Main achievements - continued

Next steps

Inspired by our community, our services for 2026 and beyond focus on future-proofing our project and local community by strengthening food security; producing more nature friendly food; inclusive activities and sustaining wildlife habitats in accessible and welcoming community gardens.

Our Awards for All funding will enable new activities in learning and skills development in the newly refurbished Learning Pod. We will continue to sustain free services where need is greatest by generating income where possible through sales of produce and tickets.

We will honour the diverse heritage of our community including sharing knowledge and skills, in crafts, cultural experiences and nurturing wildlife by providing space for green woodworking, art, crafts and more wildlife habitats.

With new off-grid solar power the running of both sites will be more sustainable including lighting for activities, refrigeration of produce in the summer, heated mats for propagation and a water pump for irrigation.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charity incorporated organisation formed on 27 May 2021 under its constitution document. The Board of trustees meet quarterly.

Recruitment, appointment and training of new trustees

Trustee role descriptions were developed using templates from NCVO. Indivudals with the skills needed were interviewed, references taken up and appointments made. DBS checks were carried out. They are briefed on their legal obligations under charity law, the Charity Commission guidance on public benefit and the content of the constitution document.

FINANCIAL REVIEW

The restricted funds are showing a surplus for the year of £57,374 (2024: £34,925). The balance on the restricted funds at 31 December 2025 was £99,075 (2024: £41,701).

The unrestricted funds are showing a surplus for the year of £2,464 (2024: £43,733). The balance on unrestricted funds at 31 December 2025 is £51,500 (2024: £49,036).

Reserves

The charity's policy on reserves is to build a £40,000 reserve which includes £10,000 Continuity Fund, £20,000 Restructuring Fund and £10,000 Dissolution Fund.

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdon Accounting Standards (United Kingdon Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS cont

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements complay with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the trust deed. The trustees are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approve by order of the Board of trustees on 10 October 2026 and signed on its behalf by:



G Hatt
Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
WINDMILL COMMUNITY GARDENS MARGATE

Independent examiner's report to the trustees of Windmill Community Gardens Margate
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2025 which are set out on pages 8 to 17.

Responsibilities and basis of report
As the charity trustees of the company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts did not comply with the applicable 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.

Signed:

Jonathan Cleverdon
Chartered Accountant
Cleverdons
7 The Broadway
Broadstairs
Kent
CT10 2AD

Date: 1 October 2026

WINDMILL COMMUNITY GARDENS MARGATE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	8,954	240,753	249,707	248,381
Charitable activities					
Community Garden		90,973	-	90,973	66,544
Investment income					
Interest received		78	-	78	
Total		100,005	240,753	340,758	314,925
EXPENDITURE ON					
Charitable activities					
Community Garden		97,541	183,379	280,920	236,267
Total		97,541	183,379	280,920	236,267
NET INCOME / (EXPENDITURE)	3	2,464	57,374	59,838	78,658
Transfers between funds		-	-	-	-
Net movement in funds		2,464	57,374	59,838	78,658
RECONCILIATION OF FUNDS					
Total funds brought forward		49,036	41,701	90,737	12,079
TOTAL FUNDS CARRIED FORWARD		51,500	99,075	150,575	90,737

The notes form part of these financial statements

WINDMILL COMMUNITY GARDENS MARGATE
BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	16,419	15,150	31,569	20,823
CURRENT ASSETS					
Debtors	9	-	8,305	8,305	704
Cash at bank and in hand		36,184	80,408	116,592	74,110
		36,184	88,713	124,897	74,814
CREDITORS					
Amounts falling due within 1 year	10	(1,103)	(4,788)	(5,891)	(4,900)
NET CURRENT ASSETS		35,081	83,925	119,006	69,914
TOTAL ASSETS LESS CURRENT LIABILITIES		51,500	99,075	150,575	90,737
NET ASSETS		51,500	99,075	150,575	90,737
FUNDS					
Unrestricted funds				51,500	49,036
Restricted funds				99,075	41,701
TOTAL FUNDS				150,575	90,737

The financial statements were approved by the Board of Trustees and authorised for issue on 10 October 2026 and were signed on its behalf by:

G Hatt
Trustee

The notes form part of these financial statements

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS102) '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' and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The accounts have been prepared on a going concern basis as no material uncertainties exist.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether capital or revenue, is recognised when the charity has entitlement to the funds, any performance conditions attached to the funds have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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 that 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

Tangible fixed assets are included at cost less depreciation and impairment. Depreciation has been calculated to write off the tangible fixed assets over their expected useful lives as follows:

Motor vehicles	25% on written down value
Other plant and machinery	15% on written down value
Improvements to property	5% on straight line basis

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 and the discretion of the trustees.
Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.
Restricted funds are to be solely used for particular projects being undertaken by the charity.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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1 ACCOUNTING POLICIES - continued

Donated goods
Donated goods are recognised as income when the charity has control over the item, any conditons associated with the transfer have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. Donated goods are recognised on the basis of the value of the donation to the charity which is the amount the charity would have been willing to pay on the open market.

In accordance with the Charities SORP (FRS102), the general volunteer time is not recognised.

Current assets and liabilities
Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and cash in hand includes cash and short term highly liquid investments.

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amout due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

2 DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	8,954	10,513
Grants	240,753	237,868
	249,707	248,381

Grants received included in the above, are as follows:

	2025	2024
	£	£
Kent Community Foundation	-	4,900
Save the Children UK	5,085	19,719
The National Lottery Community Fund	207,371	181,954
Social Enterprise Kent	-	4,775
Thanet District Council	-	23,075
Deloitte	-	3,445
Awards for All	19,115	-
Rosanagh Fuller	1,500	-
KCC Growing Greener	6,882	-
Jack Packman	800	-
	240,753	237,868

3 NET INCOME/(EXPENDITURE)

	2025	2024
Net income/(expenditure) is stated after charging/(crediting):	£	£
Depreciation - owned assets	1,609	1,180
Independent examination fee	1,104	1,050
Independent examiner's fees for other services	1,971	1,760

continued...

4 TRUSTEES REMUNERATION AND BENEFITS

None of the trustees received any remuneration or benefits during the year. There were no trustees' expenses paid for the year ended 31 December 2025 nor 31 December 2024.

5 STAFF COSTS

	2025	2024
	£	£
Wages and salaries	182,930	167,055
Social security costs	16,429	9,842
Employer's contribution to defined contribution pension schemes	3,119	2,788
	202,478	179,685

	2025	2024
The average monthly number of employees during the year	13	13

No employees received emoluments in excess of £60,000.

6 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	2024 Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,513	237,868	248,381
Charitable activities			
Community garden	66,544	-	66,544
Total	77,057	237,868	314,925
EXPENDITURE ON			
Charitable activities			
Community Garden	33,324	202,943	236,267
Total	33,324	202,943	236,267
NET INCOME / (EXPENDITURE)	43,733	34,925	78,658
Transfers between funds	-	-	-
Net Movement in funds	43,733	34,925	78,658
RECONCILIATION OF FUNDS			
Total funds brought forward	5,303	6,776	12,079
TOTAL FUNDS CARRIED FORWARD	49,036	41,701	90,737

continued...

The notes form part of these financial statements

7 TANGIBLE FIXED ASSETS

	Improvements to property	Motor Vehicles	Plant and machinery	Total
COST	£	£	£	£
At 1 January 2025	17,174	4,000	3,145	24,319
Additions	-	-	12,355	12,355
Disposals	-	-	-	-
At 31 December 2025	17,174	4,000	15,500	36,674
DEPRECIATION				
At 1 January 2025	231	2,312	953	3,496
Charge for the year	859	421	329	1,609
At 31 December 2025	1,090	2,733	1,282	5,105
NET BOOK VALUE				
At 31 December 2025	16,084	1,267	14,218	31,569
At 31 December 2024	16,943	1,688	2,192	20,823

8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	6,882	-
Prepayments and accrued income	1,423	704
	8,305	704

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	-	1,312
Other taxes and social security	3,592	1,973
Accruals and deferred income	1,550	1,050
Other creditors	749	565
	5,891	4,900

continued...

10 MOVEMENT IN FUNDS

	At 1/1/2025 £	Net movement in funds £	Transfers between funds £	At 31/12/2025 £
Unrestricted funds				
General fund	49,036	2,464	-	51,500
Restricted funds				
General Running Costs Fund	4,239	58,711	-	62,950
Market Garden Improvements Fund	6,698	(4,669)	-	2,029
Community Roots Fund	11,500	7,615	-	19,115
Children's Activities Fund	17,641	(9,542)	-	8,099
Field to Fork Fund	1,623	(1,623)	-	-
Growing Greener Fund	-	6,882	-	6,882
Proud Pollinator Fund	-	-	-	-
	41,701	57,374	-	99,075
TOTAL FUNDS	**90,737**	**59,838**	**-**	**150,575**

Net movement in funds included above:	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,005	(97,541)	2,464
Restricted funds			
General Running Costs Fund	208,871	(150,160)	58,711
Market Garden Improvements Fund	-	(4,669)	(4,669)
Community Roots Fund	19,115	(11,500)	7,615
Children's Activities Fund	5,085	(14,627)	(9,542)
Field to Fork Fund	-	(1,623)	(1,623)
Growing Greener Fund	6,882	-	6,882
Proud Pollinator Fund	800	(800)	-
	240,753	(183,379)	57,374
TOTAL FUNDS	**340,758**	**(280,920)**	**59,838**

continued...

10 MOVMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/2024	Net movement in funds	Transfers between funds	At 31/12/2024
		£	£	£
Unrestricted funds				
General fund	5,303	43,733	-	49,036
Restricted funds				
General Running Costs Fund	6,776	(2,537)	-	4,239
Market Garden Improvements Fund	-	6,698	-	6,698
Community Roots Fund	-	11,500	-	11,500
Children's Activities Fund	-	17,641	-	17,641
Field to Fork Fund	-	1,623	-	1,623
Growing Greener Fund	-	-	-	-
Proud Pollinator Fund	-	-	-	-
	6,776	34,925	-	41,701
TOTAL FUNDS	**12,079**	**78,658**	**-**	**90,737**

Comparative net movement in funds included above:	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	77,057	(33,324)	43,733
Restricted funds			
General Running Costs Fund	185,399	(187,936)	(2,537)
Market Garden Improvements Fund	9,675	(2,977)	6,698
Community Roots Fund	21,452	(9,952)	11,500
Children's Activities Fund	19,719	(2,078)	17,641
Field to Fork Fund	1,623	-	1,623
Growing Greener Fund	-	-	-
Proud Pollinator Fund	-	-	-
	237,868	(202,943)	34,925
TOTAL FUNDS	**314,925**	**(236,267)**	**78,658**

continued...

10 MOVMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/2024	Net movement in funds	Transfers between funds	At 31/12/2025
		£	£	£
Unrestricted funds				
General fund	5,303	46,197	-	51,500
Restricted funds				
General Running Costs Fund	6,776	56,174	-	62,950
Market Garden Improvements Fund	-	2,029	-	2,029
Community Roots Fund	-	19,115	-	19,115
Children's Activities Fund	-	8,099	-	8,099
Field to Fork Fund	-	-	-	-
Growing Greener Fund	-	6,882	-	6,882
Proud Pollinator Fund	-	-	-	-
	6,776	92,299	-	99,075
TOTAL FUNDS	**12,079**	**138,496**	**-**	**150,575**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	177,062	(130,865)	46,197
Restricted funds			
General Running Costs Fund	394,270	(338,096)	56,174
Market Garden Improvements Fund	9,675	(7,646)	2,029
Community Roots Fund	40,567	(21,452)	19,115
Children's Activities Fund	24,804	(16,705)	8,099
Field to Fork Fund	1,623	(1,623)	-
Growing Greener Fund	6,882	-	6,882
Proud Pollinator Fund	800	(800)	-
	478,621	(386,322)	92,299
TOTAL FUNDS	**655,683**	**(517,187)**	**138,496**

continued...

11 RESTRICTED FUNDS

General Runnings Costs Fund
A fund for the general running costs of the Community Garden.

Community Roots Fund
A fund to offer training and/or workshops to the local community.

Market Garden Improvements Fund
A fund to create a welcoming indoor space that would aid in the wellbeing of our staff and participants in the Market Garden.

Children's Activities Fund
A fund for Neurodivergent friendly children activities

Field to Fork
A fund to engage with young people with the ethos of teaching them about food with a field to fork ethos.

Growing Greener Fund
A nature fund to develop our green profit and reduce our carbon footprint.

Proud Pollinator Fund
A fund to deliver community planting days highlighting biodiversity and the importance of pollinators

12 FINANCIAL COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Not later than one year	900	915

WINDMILL COMMUNITY GARDENS MARGATE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted Fund £	General Running Costs Fund £	Market Garden Improvement Fund £	Community Roots Fund £	Children's Activities Fund £	Field to Fork Fund £	Growing Greener Fund £	Proud Pollinator Fund £	2025 Total £	*2024 Total £*
INCOME										
Donations and legacies	8,954	-	-	-	-	-	-	-	**8,954**	*10,513*
Grants	-	208,871	-	19,115	5,085	-	6,882	800	**240,753**	*237,868*
Charitable activities										
Community Garden	90,973	-	-	-	-	-	-	-	**90,973**	*66,544*
Investment income										
Interest received	78	-	-	-	-	-	-	-	**78**	-
Total income	100,005	208,871	-	19,115	5,085	-	6,882	800	**340,758**	*314,925*
EXPENDITURE ON										
Charitable activities - see page 17	(97,541)	(150,160)	(4,669)	(11,500)	(14,627)	(1,623)	-	(800)	**(280,920)**	(236,267)
Net surplus/(deficit for the year)	2,464	58,711	(4,669)	7,615	(9,542)	(1,623)	6,882	-	**59,838**	78,658
Fund balance b/fwd	49,036	4,239	6,698	11,500	17,641	1,623	-	-	**90,737**	*12,079*
Fund balance c/fwd	51,500	62,950	2,029	19,115	8,099	-	6,882	-	**150,575**	90,737

WINDMILL COMMUNITY GARDENS MARGATE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted Fund £	General Running Costs Fund £	Market Garden Improvement Fund £	Community Roots Fund £	Children's Activities Fund £	Field to Fork Fund £	Growing Greener Fund £	Proud Pollinator Fund £	2025 Total £	*2024 Total £*
EXPENDITURE ON										
Charitable activities										
Garden materials	17,115	3,702	-	-	400	-	-	-	**21,217**	*21,633*
Gardening contractors	-	3,606	-	4,000	-	-	-	-	**7,606**	*4,819*
Garden tools and equipment	286	817	-	-	-	-	-	-	**1,103**	*945*
Site repair and maintenance	10,468	4,993	4,560	-	-	-	-	-	**20,021**	*5,156*
Garden light, heat and gas	334	800	-	-	-	156	-	-	**1,290**	*625*
Health, safety and hygiene equipment	283	612	-	-	-	-	-	-	**895**	*1,102*
Group costs and sundry expenses	785	1,373	-	-	400	600	-	100	**3,258**	*1,143*
Event fees	282	300	-	-	-	-	-	-	**582**	*919*
Vehicle costs	893	2,493	-	-	-	-	-	-	**3,386**	*2,869*
Wages	45,701	115,568	-	6,700	13,494	867	-	600	**182,930**	*167,055*
Employer National Insurance	10,429	6,000	-	-	-	-	-	-	**16,429**	*9,842*
Employer pension costs	1,217	1,902	-	-	-	-	-	-	**3,119**	*2,789*
Printing, postage and stationery	549	-	-	300	-	-	-	100	**949**	*3,567*
Telephone	903	550	-	-	-	-	-	-	**1,453**	*1,390*
IT software and consumables	538	1,526	-	-	-	-	-	-	**2,064**	*1,015*
Office rent and service charge	1,395	2,180	-	-	-	-	-	-	**3,575**	*3,538*
Insurance	325	508	-	-	-	-	-	-	**833**	*624*
Consultancy	930	-	-	-	-	-	-	-	**930**	-
Accountancy	2,484	591	-	-	-	-	-	-	**3,075**	*2,810*
Advertising and publicity	652	1,000	-	500	-	-	-	-	**2,152**	*123*
Staff training and travel	671	1,039	-	-	-	-	-	-	**1,710**	*2,894*
Depreciation	1,167	-	109	-	333	-	-	-	**1,609**	*1,180*
DBS expenses	130	600	-	-	-	-	-	-	**730**	*216*
Bank charges	4	-	-	-	-	-	-	-	**4**	*2*
HMRC PAYE interest	-	-	-	-	-	-	-	-	**-**	*11*
Total expenditure	97,541	150,160	4,669	11,500	14,627	**1,623**	**-**	**800**	**280,920**	*236,267*