

Company registration number: NI027592

Charity registration number: 102489

Women Too Windsor Women's Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Women Too Windsor Women's Centre

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Women Too Windsor Women's Centre

Reference and Administrative Details

Directors	Marion White Alison Robinson, (Vice Chairperson) Norah Baillie, (Treasurer) Nuala McAuley, (Chairperon) Caroline Margaret Lambe Rachel McKee
Secretary	Marion White
Charity Registration Number	XR37472
Company Registration Number	NI027592
Registered Office	136-146 Broadway Belfast BT12 6HY
Auditor	RBCA Limited Linenhall Exchange 26 Linenhall Street Belfast BT2 8BG
Solicitors:	J F McCollum & CO 52 Regent Street Newtownards BT23 4LP
Bankers	First Trust University Road Belfast BT7 1NA

Women Too Windsor Women's Centre

Directors' Annual Report (Incorporating the Director's Report) Year ended 31 March 2024

Structure, governance and management

The Management Committee employ the co-ordinators to overview and manage the strategic development of the Centre and report back to the Committee on the activities and programmes delivered.

The co-ordinators direct and manage heads of departments with supervision to review activities and progress to targets. The heads of department manage staff, delivery and monitoring of projects and services to meet the requirements of our funders and in compliance with relevant quality standards of their work.

Achievements and performance

Windsor Women's Centre is a resource for women and children situated in a disadvantaged community. The Centre's aim is to improve women's lives by providing a range of opportunities to enable women to have a better quality of life and reach their potential. With the valued support of our funders and partners: Belfast City Council, Belfast Health & Social Care Trust, Department for Communities, V.C.U. TEO, Public Health Agency, Inner City South Belfast Surestart, Women's Support Network and Women's Resource and Development Agency a range of programmes and services are delivered to meet the complex needs of service users including:

- Children's Services, Family Support & After schools club
- Education & Employability programmes
- Health & Wellbeing services
- Advocacy, cross community and community capacity building activities

Children's Services & Family Support

The Children's Services Manager CSM (a post funded by N.R.) is responsible for the delivery of the Children and Family Services at the Centre. This role involves supervising 12 Child development workers and ensuring that all necessary staff training is refreshed and high standards of care are maintained. The CSM monitors the early intervention services delivered along with the administration of the South West Belfast Family Hub CASA. In 2024 CASA managed 297 Referrals providing vital support for families. This is a key benefit of participation in our childcare services, it enables parents to avail of a wide range of support programmes available in our centre, their wider community and with statutory services if needed. This can be practical direct support including; food and goods vouchers, respite care, parenting skills and sign-posting to advice services.

In 2023/24 The Children and Family services provided weekly included:

- Day-care daily for 65 children aged 0 7 wks - 4 yrs. old children
- 2 Early- years programmes for 16 children and a Summer scheme for 55 children and an After-schools club for 45 children

We continued to deliver the specialist Maternal Mental Health and Advocacy project funded by the Big lottery for women who are pregnant or who have children up to age 3yrs. The Mas project provides valuable maternal mental health support and guidance for parents, peer support and practical skills building opportunities such as paediatric First Aid. This year we also worked in partnership with Surestart delivering 2 Love learning programmes for 16 children aged 2yrs. Childcare places are essential to many of our service users who without a childcare place would not be able to access services or support. This year our childcare provision enabled 65 women to attend our programme of accredited and capacity building educational classes, enabling participants to gain skills, qualifications and confidence enhancing their employability.

Women Too Windsor Women's Centre

Directors' Annual Report (Incorporating the Director's Report) Year ended 31 March 2024

Education Programme

An education and capacity building programme with 139 participants was delivered to enable women to build their confidence and skills and acquire qualifications to enhance their employability. We also worked in partnership with the Social Security Agency Work Coaches hosting monthly Advice Clinics on benefits and job opportunities. Our programme supported by MEDF and the UK levelling Up fund, provided opportunities for personal development, accredited training and skills building courses including Essential Skills in Literacy, Numeracy, and ICT, Levels 1- 3 of ESOL. English as a Second Language (ESOL) is a popular choice which is an essential foundation for building inclusive communities. Being able to communicate, enables new comers to understand the society norms and structures of N.I., make friends socialise and take part in community activities. Our Centre is a hub of community activity for local families, the diversity and intergenerational activities we provide reflects our values and commitment to contributing to an inclusive community where minorities are valued, there is equality of opportunity and support for all women and marginalised groups such as senior citizens or those with poor health.

Health & Wellbeing Support

Our services and projects aim to contribute to a healthier community by ensuring people have access to high quality health and well-being support when they need it. Our services are easily accessible on a self-referral basis, 414 adults and 50 children accessed our early intervention and preventative services. We were supported by funding from the Public Health Agency, the Big Lottery and the Department of Health, Mental Health Fund enabling us to provide 1-1 support for those with mild to moderate mental health issues along with a range of resilience building activities. We delivered Counselling, Complementary therapies, and Play therapy for children, a Therapeutic art course facilitated by Action Mental health, a Creative arts and Ceramics group and volunteer led crochet and traditional skills groups. Throughout the year we held drop-in stress clinics/health information sessions on a range of health topics including Health M.O.T's and Take 5 for your mental health. We have a wide diversity of service users, including women of all ages and of 42 different nationalities. Bringing people together with the monthly Global Café days we held, created a sense of community and enabled participants to experience different food and find out about different cultures. Our services and projects aim to contribute to a healthier community by ensuring people have access to high quality health and well-being support when they need it. Our services are easily accessible on a self-referral basis, 414 adults and 50 children accessed our early intervention and preventative services. We were supported by funding from the Public Health Agency, the Big Lottery and the Department of Health, Mental Health Fund enabling us to provide 1-1 support for those with mild to moderate mental health issues along with a range of resilience building activities. We delivered Counselling, Complementary therapies, and Play therapy for children, a Therapeutic art course facilitated by Action Mental health, a Creative arts and Ceramics group and volunteer led crochet and traditional skills groups. Throughout the year we held drop-in stress clinics/health information sessions on a range of health topics including Health M.O.T's and Take 5 for your mental health. We have a wide diversity of service users, including women of all ages and of 42 different nationalities. Bringing people together with the monthly Global Café days we held, created a sense of community and enabled participants to experience different food and find out about different cultures.

Women Too Windsor Women's Centre

Directors' Annual Report (Incorporating the Director's Report) Year ended 31 March 2024

Financial review

The Centre's Restricted Funds have been applied to the objects specified by each project's funders. It is the policy to meet all restricted fund deficits by transfers from the balance of accumulated unrestricted funds.

The Statement of Financial Activities on page 11 indicates that the Centre had resources expended of £628,938 in the year which is less than the incoming resources of £805,741 creating a surplus of £176,803 for this year. This surplus has been arrived at after releasing deferred income from various sources. The unrestricted surplus of the year amounted to £202,374.

The Balance Sheet at 31 March 2024 on page 12 shows a surplus of Unrestricted Funds at that date of £633,305 and a surplus of Restricted Funds at that date of £478,747.

In accordance with guidance from the Charities Commission NI, the trustees have determined that it would be appropriate for the charity to hold a minimum unrestricted reserve of 6 months total operating costs. In addition, due to uncertainties surrounding future funding levels, the trustees consider that it would be appropriate to carry additional reserves equivalent to three month's wages and salaries to enable the review of such costs in line with revised funding levels should this occur.

No significant events have occurred since the date of the balance Sheet which affect the Centre on which materially effect these financial statements.

Plans for future periods

We are currently exploring new Programmes for next year.

Women Too Windsor Women's Centre

Directors' Annual Report (Incorporating the Director's Report) Year ended 31 March 2024

Directors' responsibilities statement

The directors, who are also directors for the purposes of company law, are responsible for preparing the directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the directors 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 accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Women Too Windsor Women's Centre

**Directors' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2024**

The annual report was approved by the trustees of the charity on 31 March 2024 and signed on its behalf by:



Nuala McAuley
Chairperson

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Norah Baillie
Treasurer

Women Too Windsor Women's Centre

Independent Auditor's Report to the Members of Women Too Windsor Women's Centre

Opinion

We have audited the financial statements of Women Too Windsor Women's Centre (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities (including income and expenditure account), Statement of Financial Position, Statement of Cash Flows, and notes to the Financial Statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Women Too Windsor Women's Centre

Independent Auditor's Report to the Members of Women Too Windsor Women's Centre

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Annual Report and Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Annual Report and Directors' Annual Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Annual Report and the Directors' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Women Too Windsor Women's Centre

Independent Auditor's Report to the Members of Women Too Windsor Women's Centre

Responsibilities of directors

As explained more fully in the (set out on page 9), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the directors and other management (as required by auditing standards);
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items;
- With the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the directors;
- We communicated applicable laws and regulations throughout our audit team and remained alert to any indications of non-compliance throughout the audit;
- We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries, and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential basis; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Women Too Windsor Women's Centre

Independent Auditor's Report to the Members of Women Too Windsor Women's Centre

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Brian Stewart

.....
Brian Stewart (Senior Statutory Auditor)
For and on behalf of RBCA Limited, Statutory Auditor

Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

13 Dec 2024
Date:.....

Women Too Windsor Women's Centre

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	4	573	-	573	1,353
Charitable activities	5	215,596	549,591	765,187	573,724
Other income	6	39,981	-	39,981	37,107
Total income		<u>256,150</u>	<u>549,591</u>	<u>805,741</u>	<u>612,184</u>
Expenditure					
Expenditure on Charitable activities	7	<u>(53,776)</u>	<u>(575,162)</u>	<u>(628,938)</u>	<u>(642,480)</u>
Total expenditure		<u>(53,776)</u>	<u>(575,162)</u>	<u>(628,938)</u>	<u>(642,480)</u>
Net expenditure and net movement in funds		202,374	(25,571)	176,803	(30,296)
Reconciliation of funds					
Total funds brought forward		<u>430,931</u>	<u>504,318</u>	<u>935,249</u>	<u>965,545</u>
Total funds carried forward	14	<u>633,305</u>	<u>478,747</u>	<u>1,112,052</u>	<u>935,249</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 14.

The notes on pages 14 to 23 form an integral part of these financial statements.

Women Too Windsor Women's Centre

(Registration number: NI027592)

Statement of Financial Position as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	743,121	757,651
Current assets			
Debtors	12	40,543	46,470
Cash at bank and in hand		<u>339,812</u>	<u>358,250</u>
		380,355	404,720
Creditors: Amounts falling due within one year	13	<u>(11,424)</u>	<u>(227,122)</u>
Net current assets		<u>368,931</u>	<u>177,598</u>
Net assets		<u>1,112,052</u>	<u>935,249</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	478,747	504,318
Unrestricted income funds			
Unrestricted funds		<u>633,305</u>	<u>430,931</u>
Total funds	14	<u>1,112,052</u>	<u>935,249</u>

The financial statements on pages 11 to 23 were approved by the directors, and authorised for issue on 31 March 2024 and signed on their behalf by:


 Nuala McAuley
 Chairperson


 Norah Baillie
 Treasurer

The notes on pages 14 to 23 form an integral part of these financial statements.

Women Too Windsor Women's Centre

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income/(expenditure)		176,803	(30,296)
Adjustments for			
Depreciation of tangible fixed assets		36,400	38,492
Accrued (income)/ expenses		<u>(209,087)</u>	<u>(52,221)</u>
		4,116	(44,025)
Changes in:			
Decrease/(increase) in debtors	12	5,927	(386)
(Decrease)/increase in creditors	13	<u>(6,611)</u>	<u>11,947</u>
Net cash flows from operating activities		3,432	(32,464)
Cash flows from investing activities			
Acquisitions of tangible assets		<u>(21,870)</u>	<u>-</u>
Net decrease in cash and cash equivalents		(18,438)	(32,464)
Cash and cash equivalents at beginning of year		<u>358,250</u>	<u>390,714</u>
Cash and cash equivalents at end of year		<u>339,812</u>	<u>358,250</u>

The financial statements on pages 11 to 23 were approved by the directors, and authorised for issue on 31 March 2024 and signed on their behalf by:


 Nuala McAuley
 Chairperson


 Norah Baillie
 Treasurer

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 14 to 23 form an integral part of these financial statements.

Women Too Windsor Women's Centre

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

1 General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 136-146 Broadway, Belfast. BT12 6HY.

2 Accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Women Too Windsor Women's Centre

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

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
 - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
 - other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost

Women Too Windsor Women's Centre

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

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Buildings - 2% straight line

Fixtures and fittings - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Women Too Windsor Women's Centre

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

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

3 Limited by guarantee

The company is limited by guarantee and has no authorised or issued share capital. The company has charitable status accepted by the Inland Revenue under reference XR 37472.

Women Too Windsor Women's Centre

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

4 Donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations	573	573	1,353
	<u>573</u>	<u>573</u>	<u>1,353</u>

5 Charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
DFC	-	236,062	236,062
Early Years	-	30,000	30,000
BHSCT	-	82,687	82,687
Surestart	-	24,180	24,180
Belfast City Council	-	25,000	25,000
PHA	-	30,004	30,004
Women Support Network	20,209	-	20,209
Other grants	-	25,418	25,418
Community Foundation Rise and Reset	-	46,500	46,500
The Executive Office	-	29,990	29,990
Dormant account	-	19,750	19,750
Release of deferred income	195,387	-	195,387
	<u>215,596</u>	<u>549,591</u>	<u>765,187</u>

Women Too Windsor Women's Centre

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

	Unrestricted funds General £	Restricted funds £	Total 2023 £
DFC	-	254,566	254,566
Early Years	-	30,000	30,000
BHSCT	-	68,314	68,314
Surestart	-	29,129	29,129
Belfast City Council	-	20,000	20,000
PHA	-	36,978	36,978
Women Support Network	16,409	-	16,409
Other grants	-	41,897	41,897
Community Foundation Rise and Reset	-	46,500	46,500
The Executive Office	-	29,931	29,931
	<u>16,409</u>	<u>557,315</u>	<u>573,724</u>

6 Other income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Other income	4,493	4,493	10,378
Contributions from students, trainees and creche	35,488	35,488	26,729
	<u>39,981</u>	<u>39,981</u>	<u>37,107</u>

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Note			
Cost of activities	10,829	105,424	116,253
Property expenses	29,769	35,653	65,422
Staff costs	-	412,219	412,219
Support costs	13,178	21,866	35,044
	<u>53,776</u>	<u>575,162</u>	<u>628,938</u>

Women Too Windsor Women's Centre

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

	Unrestricted funds General	Restricted funds	Total 2023
Note	£	£	£
Cost of activities	11,137	110,240	121,377
Property expenses	22,623	31,368	53,991
Staff costs	-	430,729	430,729
Support costs	24,050	12,333	36,383
	<u>57,810</u>	<u>584,670</u>	<u>642,480</u>

8 Net expenditure

Net expenditure is stated after charging/(crediting):

	2,024	2,023
	£	£
Depreciation of tangible assets	36,400	38,492

9 Staff costs

No employee received emoluments of more than £60,000 during the year.

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2,024	2,023
	£	£
Wages and Salaries	412,219	429,304

The average head count of employees during the year was 21 (2023: 22). The average number of full-time equivalent employees during the year is analysed as follows:

	2,024	2,023
	No.	No.
Number of management staff	21	22

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Women Too Windsor Women's Centre

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

10 Trustees remuneration and expenses

No trustees received remuneration or other benefits through employment with the charity.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2023	1,382,969	249,317	1,632,286
Additions	-	21,870	21,870
At 31 March 2024	<u>1,382,969</u>	<u>271,187</u>	<u>1,654,156</u>
Depreciation			
At 1 April 2023	635,655	238,980	874,635
Charge for the year	<u>26,558</u>	<u>9,842</u>	<u>36,400</u>
At 31 March 2024	<u>662,213</u>	<u>248,822</u>	<u>911,035</u>
Net book value			
At 31 March 2024	<u>720,756</u>	<u>22,365</u>	<u>743,121</u>
At 31 March 2023	<u>747,314</u>	<u>10,337</u>	<u>757,651</u>

12 Debtors

	2024 £	2023 £
Prepayments and accrued income	<u>40,543</u>	<u>46,470</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Social security and other taxes	11,384	17,996
Accruals and deferred income	<u>40</u>	<u>209,126</u>
	<u>11,424</u>	<u>227,122</u>

Women Too Windsor Women's Centre

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

14 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General	330,931	256,150	(53,776)	(150,000)	383,305
Designated	100,000	-	-	150,000	250,000
Total unrestricted funds	430,931	256,150	(53,776)	-	633,305
Restricted funds					
Restricted	504,318	549,591	(575,162)	-	478,747
Total funds	935,249	805,741	(628,938)	-	1,112,052
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General	333,872	54,869	(57,810)	-	330,931
Designated	100,000	-	-	-	100,000
Total unrestricted funds	433,872	54,869	(57,810)	-	430,931
Restricted funds					
Restricted	531,673	557,315	(584,670)	-	504,318
Total funds	965,545	612,184	(642,480)	-	935,249

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	63,858	679,263	743,121
Current assets	569,447	6,295	575,742
Creditors over 1 year	-	(206,811)	(206,811)
Total net assets	633,305	478,747	1,112,052

Women Too Windsor Women's Centre

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

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	138,074	619,577	757,651
Current assets	292,837	111,883	404,720
Creditors over 1 year	-	(227,122)	(227,122)
Total net assets	<u>430,911</u>	<u>504,338</u>	<u>935,249</u>

16 Analysis of net funds

	At 1 April 2023 £	At 31 March 2024 £
Cash at bank and in hand	<u>358,250</u>	<u>339,812</u>
Net debt	<u>358,250</u>	<u>339,812</u>



Issuer RBCA Ltd

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