

Company registration number: NI027592
Charity registration number: XR37472

**WOMEN TOO WINDSOR WOMEN'S CENTRE
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Women Too Windsor Women's Centre Contents

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Women Too Windsor Women's Centre
Company No. NI027592
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The objectives of the Charity shall be to provide and promote services and activities which alleviate poverty and disadvantage for women and children, resident; in particular, in the Greater Village Area and also in the Belfast area (the "area of benefit") in order to improve the conditions of their lives regardless of their religious beliefs, race, ethnicity, sexuality, income, age or ability.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

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, South Belfast Sure Start, the 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

- Education & Employability programmes

- Health & Wellbeing services

- Advocacy, cross community and community capacity building activities

Children's Services

The Children's Services Manager is responsible for the delivery of Petals Day Care and Afterschool provision as well as oversight of the Summer Scheme during school summer holidays. This role involves supervising 12 Child Development Workers and ensuring that all necessary staff training is up to date and high standards of care and service delivery are maintained.

Through Day Care and After School provision, we provided respite places for children at risk of harm (BHSCT), Early Years programmes (SLA with South Belfast Sure Start) and child developmental programmes as well as places for children for their parent to access training, education, personal development opportunities or employment.

Provision is Monday – Friday 8.30am-5pm.

- Day Care (age 0-4 years) 45 places daily
- After Schools (5-11 years): 15 places daily
- Summer Scheme: 50 Children

Total number of children registered: **276**

Family Support

Family Support Hub:

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Women Too Windsor Women's Centre Trustees' Report (continued) For The Year Ended 31 March 2025

Main Achievements - continued

WWC continues to Coordinate the South Belfast 2 Family Hub (CASA) through a contract with BHSCT employing one Family Support Hub Coordinator. In 2024-5 CASA managed 263 referrals providing vital support for families. This key service enables parents to avail of a wide range of support programmes available in our centre, their wider community and with statutory services if needed. The FSH supports partnership working with 68 member or associate member organisations – this insures vulnerable children and families can receive the support they need when they need it. The FSH is an excellent model of statutory and voluntary ages engaging and working together to ensure social care and families are linked to the services they need.

Maternal Advocacy Support Project (MAS):

The MAS Peer Support group continues weekly during term time. This is a peer support group for mums who are pregnant or have a child up to age 3 and are experiencing mild to moderate mental health difficulties associated with the perinatal period. 10 women participate in this group. The groups offer peer support, wellbeing and information sessions, signposting and childcare options to enable mums to access personal development opportunities. Some of the other activities offered this year included yoga, arts and crafts. The MAS project is delivered in partnership with WRDA and is funded through the Big Lottery. The MAS project has been lobbying or improved maternal mental health services in Northern Ireland. Some of the outcomes include:

- 100% of participants report a positive impact on their mental health
- 94% of participants said their confidence increased
- Social connection for mums and babies strengthened
- Enhanced self-advocacy among participants
- Development of peer group leaders in the programme
- Greater social cohesion and intercultural understanding
- Growth of cross community engagement, building solidarity among women from diverse backgrounds
- Employment of former participant in MAS as Centre staff

Education and personal development programme

An education and capacity building programme with 131 participants was delivered to enable women to build their confidence and skills and acquire qualifications to enhance their employability. This included Essential Skills in literacy, numeracy and ICT, English as a Second Language (ESOL) (4 classes per week) from beginner to level 1, ESOL for working with Children, Paediatric first Aid and Multiply Maths Sessions. 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.

102 Women engaged in therapeutic and personal development courses including; crafts, sewing and crochet classes, therapeutic art, arts and crafts for mental health, ceramics, genealogy, Pilates, yoga and 'A Stitch in Time' sustainability project. 2 groups of 12 older women meet each week in the centre for peer support, information and activities.

By providing training, education and learning Community local people have the opportunity to increase skills, confidence, individual and group learning, engage in active citizenship, and access new opportunities for growing, developing and accessing further training, education and employment.

As part of this programme, we also hosted annual celebration days with up to 200 participants from 42 nationalities including; Chinese New Year, Eid, Halloween, Christmas and International Women's Day. These events help to promote community integration and improved community relations.

Health & Wellbeing Support

Our mental health and wellbeing activities are supported by the PHA Protect Life – N.I. Suicide prevention strategy. We deliver 1-1 support and therapeutic activities to build resilience and wellbeing.

A total of 196 people benefitted from this support this year through:

- Counselling sessions
- Complementary Therapy sessions
- Therapeutic art
- Craft sessions

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Women Too Windsor Women's Centre Trustees' Report (continued) For The Year Ended 31 March 2025

Main Achievements - continued

- Health and Wellbeing events including Global Café days

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.

Windsor Women's Centre engages in local strategic partnerships as well as the national women's network. This includes as a member partner of the South Belfast Neighbourhood Renewal Partnership, South Belfast Sure Start, Locality Planning Group and is a member of the Women's Support Network and the Women's Resource and Development Agency.

Structure, Governance and Management

Governing Document

The Management Committee employ a CEO to manage the strategic development and operational delivery of the Centre and report back to the Committee on the activities and programmes delivered.

The longstanding CEO Eleanor Jordan retired in May 2024 and in line with funding guidelines a recruitment process supported by Viable Corporate Services was conducted, concluding in the appointment of a new CEO, Kirsty Richardson who took up post in January 2025.

The CEO is responsible for managing senior staff to ensure activities and programmes are delivered in line with contracts and progress in line with targets. Management staff oversee the staff team to ensure delivery and monitoring of projects and services meet the requirements of funders and are in compliance with relevant quality standards of work.

Reference and Administrative Details

Trustees

Alison Robinson - Vice Chairperson
Norah Baillie - Treasurer
Nuala McAuley - Finance Subgroup
Caroline Margaret Lambe
Rachel McKee
Marion White - Secretary
Harriet Long - Chair (appointed 09/10/2025)
Sarah Campbell (appointed 09/10/2025)
Jennifer Dutton (appointed 09/10/2025)

Charity Number

XR37472

Company Number

NI027592

Registered Office

136-146 Broadway
Belfast
BT12 6HY

Accountants

RBCA Limited
Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

**Women Too Windsor Women's Centre
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Auditors

RBCA Limited
Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

Bankers

First Trust
University Road
Belfast

Solicitors

J F McCollum & Co
52 Regent Street
Newtownards

**Women Too Windsor Women's Centre
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Women Too Windsor Women's Centre for the purposes of company law) are responsible for preparing the Trustees' 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 trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure of Information to Auditors

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Small Company Rules

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

The trustees' report was approved by the board of trustees and signed on its behalf by:

Alison Robinson

Alison Robinson

Trustee

Date

16 Dec 2025

N Baillie

Norah Baillie

Trustee

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 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet, Cash Flow Statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, 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's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 the provisions available for small entities, in the circumstances set out in note 17 to the financial statements, 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 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 Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on Other Matters 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 Trustees' Report, which includes the Director's Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Director's Report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

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

Matters on Which We Are Required to Report by Exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Director's Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which 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 or 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 5, the trustees (who are also directors of the charitable company for the purposes of company law) 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 trustees are responsible for assessing the charitable company'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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 bias; 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 for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**Independent Auditor's Report (continued)
to the Members of
Women Too Windsor Women's Centre**

Use Of Our Report

This report is made solely to the charitable company's members, 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 charitable company's members those matters that 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 the charitable company's members 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

Date 16 Dec 2025

RBCA Limited
Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

Women Too Windsor Women's Centre
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

| | | Unrestricted funds | Restricted funds | 2025 Total funds | 2024 Total funds |
|------------------------------------|--------------|-------------------------------|-----------------------------|---------------------------------|---------------------------------|
| | Notes | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | | | |
| Donations and legacies | 4 | 384 | - | 384 | 573 |
| Charitable activities | 5 | 17,042 | 577,899 | 594,941 | 765,187 |
| Other | 6 | 42,719 | - | 42,719 | 39,981 |
| | | <u>60,145</u> | <u>577,899</u> | <u>638,044</u> | <u>805,741</u> |
| EXPENDITURE ON: | | | | | |
| Charitable activities | 8 | (32,595) | (600,747) | (633,342) | (628,938) |
| NET INCOME | | 27,550 | (22,848) | 4,702 | 176,803 |
| NET MOVEMENT IN FUNDS | | <u>27,550</u> | <u>(22,848)</u> | <u>4,702</u> | <u>176,803</u> |
| RECONCILIATION OF FUNDS: | | | | | |
| Total funds brought forward | | 633,305 | 478,747 | 1,112,052 | 935,249 |
| TOTAL FUNDS CARRIED FORWARD | 14 | <u><u>660,855</u></u> | <u><u>455,899</u></u> | <u><u>1,116,754</u></u> | <u><u>1,112,052</u></u> |

The notes on pages 13 to 18 form part of these financial statements.

Women Too Windsor Women's Centre
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 March 2025

| | | Unrestricted funds | Restricted funds | 2024 Total funds |
|------------------------------------|--------------|-------------------------------|-----------------------------|---------------------------------|
| | Notes | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | | |
| Donations and legacies | 4 | 573 | - | 573 |
| Charitable activities | 5 | 215,596 | 549,591 | 765,187 |
| Other | 6 | 39,981 | - | 39,981 |
| | | 256,150 | 549,591 | 805,741 |
| EXPENDITURE ON: | | | | |
| Charitable activities | 8 | (53,776) | (575,162) | (628,938) |
| NET INCOME/(EXPENDITURE) | | | | |
| | | 202,374 | (25,571) | 176,803 |
| NET MOVEMENT IN FUNDS | | | | |
| | | 202,374 | (25,571) | 176,803 |
| RECONCILIATION OF FUNDS: | | | | |
| Total funds brought forward | | 430,931 | 504,318 | 935,249 |
| TOTAL FUNDS CARRIED FORWARD | 14 | 633,305 | 478,747 | 1,112,052 |

The notes on pages 13 to 18 form part of these financial statements.

**Women Too Windsor Women's Centre
Balance Sheet
As At 31 March 2025**

| | | Unrestricted funds | Restricted funds | 2025 Total funds | 2024 Total funds |
|---|-------|-----------------------|---------------------|------------------------|------------------------|
| | Notes | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Tangible Assets | 11 | 269,382 | 445,969 | 715,351 | 743,121 |
| | | <u>269,382</u> | <u>445,969</u> | <u>715,351</u> | <u>743,121</u> |
| CURRENT ASSETS | | | | | |
| Debtors | 12 | 41,079 | - | 41,079 | 40,543 |
| Cash at bank and in hand | | 350,394 | 25,142 | 375,536 | 339,812 |
| | | <u>391,473</u> | <u>25,142</u> | <u>416,615</u> | <u>380,355</u> |
| Creditors: Amounts Falling Due Within One Year | 13 | - | (15,212) | (15,212) | (11,424) |
| | | | <u>9,930</u> | <u>401,403</u> | <u>368,931</u> |
| NET CURRENT ASSETS (LIABILITIES) | | <u>391,473</u> | <u>9,930</u> | <u>401,403</u> | <u>368,931</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>660,855</u> | <u>455,899</u> | <u>1,116,754</u> | <u>1,112,052</u> |
| NET ASSETS | | <u>660,855</u> | <u>455,899</u> | <u>1,116,754</u> | <u>1,112,052</u> |
| FUNDS OF THE CHARITY | | | | | |
| Restricted Funds | | | | 455,899 | 478,747 |
| Unrestricted Funds | | | | 660,855 | 633,305 |
| TOTAL FUNDS | 14 | | | <u>1,116,754</u> | <u>1,112,052</u> |

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

On behalf of the board

Alison Robinson

Alison Robinson

Trustee

Date

16 Dec 2025

N Baillie

Norah Baillie

Trustee

The notes on pages 13 to 18 form part of these financial statements.

**Women Too Windsor Women's Centre
Cash Flow Statement
For The Year Ended 31 March 2025**

| | Notes | 2025 £ | 2024 £ |
|--|--------------|-----------------------|-----------------------|
| Cash flows from operating activities | | | |
| Net cash generated from operations | 1 | 43,757 | 3,432 |
| Net cash generated from operating activities | | <u>43,757</u> | <u>3,432</u> |
| Cash flows from investing activities | | | |
| Purchase of tangible assets | | (8,033) | (21,870) |
| Increase/(decrease) in cash and cash equivalents | | 35,724 | (18,438) |
| Cash and cash equivalents at beginning of year | 2 | 339,812 | 358,250 |
| Cash and cash equivalents at end of year | 2 | <u><u>375,536</u></u> | <u><u>339,812</u></u> |

**Women Too Windsor Women's Centre
Notes to the Cash Flow Statement
For The Year Ended 31 March 2025**

1. Reconciliation of income to cash generated from operations

| | 2025 | 2024 |
|--|-------------|-------------|
| | £ | £ |
| Net income | 4,702 | 176,803 |
| <i>Adjustments for:</i> | | |
| Depreciation of tangible assets | 35,803 | 36,400 |
| <i>Movements in working capital:</i> | | |
| (Increase)/decrease in trade and other debtors | (536) | 5,927 |
| Increase/(decrease) in trade and other creditors | 3,788 | (215,698) |
| Net cash generated from operations | 43,757 | 3,432 |

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

| | 2025 | 2024 |
|--------------------------|-------------|-------------|
| | £ | £ |
| Cash at bank and in hand | 375,536 | 339,812 |

3. Analysis of changes in net funds

| | As at 1 April 2024 | Cash flows | As at 31 March 2025 |
|--------------------------|-------------------------------|-------------------|--------------------------------|
| | £ | £ | £ |
| Cash at bank and in hand | 339,812 | 35,724 | 375,536 |

Women Too Windsor Women's Centre Notes to the Financial Statements For The Year Ended 31 March 2025

1. General Information

Women Too Windsor Women's Centre is a company limited by guarantee, incorporated in Northern Ireland, registered number NI027592 and registered charity number XR37472. The registered office is 136-146 Broadway, Belfast, BT12 6HY.

2. Statement of Compliance

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

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

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.

3.2. Going Concern Disclosure

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

3.3. Significant judgements and estimations

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.

3.4. Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

3.5. 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.

**Women Too Windsor Women's Centre
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025**

3.6. 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.

3.7. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

| | |
|---------------------|-------------------|
| Freehold | 2% straight line |
| Fixtures & Fittings | 25% straight line |

3.8. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3.9. Financial Instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

4. Income from Donations and Legacies

| | 2025 | 2024 |
|---------------------|---------------------------|--------------------|
| | Unrestricted funds | Total funds |
| | £ | £ |
| Donations and gifts | 384 | 573 |

5. Income from Charitable Activities

| | Unrestricted funds | Restricted funds | 2025 | 2024 |
|-----------------------|---------------------------|-------------------------|--------------------|--------------------|
| | £ | £ | Total funds | Total funds |
| | | | £ | £ |
| DFC | - | 263,161 | 263,161 | 236,062 |
| Early Years | - | 30,000 | 30,000 | 30,000 |
| BHSCT | - | 92,912 | 92,912 | 82,687 |
| Surestart | - | 16,000 | 16,000 | 24,180 |
| Belfast City Council | - | 21,829 | 21,829 | 25,000 |
| PHA | - | 50,348 | 50,348 | 30,004 |
| Women Support Network | 17,042 | - | 17,042 | 20,209 |

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Women Too Windsor Women's Centre
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

| | | | | |
|-------------------------------------|---|---------------|----------------|----------------|
| Other grants | - | 46,410 | 46,410 | 25,418 |
| Community Foundation Rise and Reset | - | 7,500 | 7,500 | 46,500 |
| The Executive Office | - | 29,989 | 29,989 | 29,990 |
| Dormant account | - | 19,750 | 19,750 | 19,750 |
| Release of deferred income | - | - | - | 195,387 |
| | | <u>17,042</u> | <u>577,899</u> | <u>594,941</u> |
| | | | | <u>765,187</u> |

6. Other Income

| | 2025 | 2024 |
|---|---------------------------|--------------------|
| | Unrestricted funds | Total funds |
| | £ | £ |
| Other income | 2,127 | 4,493 |
| Contribution from students, trainees and creche | 40,592 | 35,488 |
| | <u>42,719</u> | <u>39,981</u> |

7. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

| | 2025 | 2024 |
|---|-------------|-------------|
| | £ | £ |
| Depreciation of tangible fixed assets - owned | 35,803 | 36,400 |

8. Analysis of Expenditure

| | 2025 | | |
|-----------------------|---------------------------------------|----------------------|--------------|
| | Activities undertaken directly | Support costs | Total |
| | £ | £ | £ |
| Charitable activities | 596,188 | 37,154 | 633,342 |

| | 2024 | | |
|-----------------------|---------------------------------------|----------------------|--------------|
| | Activities undertaken directly | Support costs | Total |
| | £ | £ | £ |
| Charitable activities | 593,894 | 35,044 | 628,938 |

9. Staff Costs

Staff costs were as follows:

| | 2025 | 2024 |
|--------------------|-------------|-------------|
| | £ | £ |
| Wages and salaries | 415,880 | 412,219 |

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 20 (2024: 21)

**Women Too Windsor Women's Centre
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025**

11. Tangible Assets

| | Land & Property Freehold | Fixtures & Fittings | Total |
|----------------------------|---|------------------------------------|------------------|
| | £ | £ | £ |
| Cost | | | |
| As at 1 April 2024 | 1,382,969 | 271,187 | 1,654,156 |
| Additions | - | 8,033 | 8,033 |
| As at 31 March 2025 | <u>1,382,969</u> | <u>279,220</u> | <u>1,662,189</u> |
| Depreciation | | | |
| As at 1 April 2024 | 662,215 | 248,820 | 911,035 |
| Provided during the period | 26,558 | 9,245 | 35,803 |
| As at 31 March 2025 | <u>688,773</u> | <u>258,065</u> | <u>946,838</u> |
| Net Book Value | | | |
| As at 31 March 2025 | <u>694,196</u> | <u>21,155</u> | <u>715,351</u> |
| As at 1 April 2024 | <u>720,754</u> | <u>22,367</u> | <u>743,121</u> |

12. Debtors

| | 2025 | 2024 |
|----------------------------|-------------|-------------|
| | £ | £ |
| Due within one year | | |
| Other debtors | 41,079 | 40,543 |

13. Creditors: Amounts Falling Due Within One Year

| | 2025 | 2024 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Taxation and social security | 9,858 | 11,384 |
| Accruals and deferred income | 5,354 | 40 |
| | <u>15,212</u> | <u>11,424</u> |

14. Movement in Funds

| | As at 1 April 2024 | Income | Expenditure | As at 31 March 2025 |
|---------------------------------|-------------------------------|---------------|--------------------|--------------------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General: | | | | |
| General unrestricted fund | 383,305 | 60,145 | (32,595) | 410,855 |
| Designated: | | | | |
| Designated fund | 250,000 | - | - | 250,000 |
| Total unrestricted funds | <u>633,305</u> | <u>60,145</u> | <u>(32,595)</u> | <u>660,855</u> |

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Women Too Windsor Women's Centre
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

| | | | | | |
|---------------------------------|-------------------------------|------------------|--------------------|------------------|--------------------------------|
| Restricted funds | | | | | |
| Restricted funds | | 478,747 | 577,899 | (600,747) | 455,899 |
| Total funds | | <u>1,112,052</u> | <u>638,044</u> | <u>(633,342)</u> | <u>1,116,754</u> |
| | As at 1 April 2023 | Income | Expenditure | Transfers | As at 31 March 2024 |
| | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | |
| General: | | | | | |
| General unrestricted fund | 330,931 | 256,150 | (53,776) | (150,000) | 383,305 |
| Designated: | | | | | |
| Designated fund | 100,000 | - | - | 150,000 | 250,000 |
| Total unrestricted funds | <u>430,931</u> | <u>256,150</u> | <u>(53,776)</u> | <u>-</u> | <u>633,305</u> |
| Restricted funds | | | | | |
| Restricted funds | 504,318 | 549,591 | (575,162) | - | 478,747 |
| Total funds | <u>935,249</u> | <u>805,741</u> | <u>(628,938)</u> | <u>-</u> | <u>1,112,052</u> |

15. Related Party Disclosures

There have been no related party transactions in the reporting period that requires disclosure.

16. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

17. FRC's Ethical Standard - Provision Available for Small Entities

In common with other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.



Issuer RBCA Ltd

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