

Charity registration number 1154308 (England and Wales)

WINDSOR CHRISTIAN ACTION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

WINDSOR CHRISTIAN ACTION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Geoff Hudson	
	Maria Hindmarsh - Chair	
	Lesley Bushnell	
	Jeremy Crame - Chair	
	Richard Terrado-Reardon	
	Tim Allison	
	Mark Player	(Appointed 7 November 2024)
	Catherine Allerton	(Appointed 6 November 2025)
	James Burns	(Appointed 6 November 2025)
Charity number (England and Wales)	1154308	
Principal address	Alma Beacon 73a Alma Road Windsor Berkshire SL4 3HD	
Independent examiner	Stiles & Company 2 Lake End Court Taplow Road Taplow Maidenhead Berkshire SL6 0JQ	

WINDSOR CHRISTIAN ACTION

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WINDSOR CHRISTIAN ACTION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30 June 2025.

Alma Beacon is the working name for Windsor Christian Action, a charitable incorporated organisation with voting Members and managed by Charity Trustees. The principal office and registered address of the charity is at Alma Beacon, 73a Alma Road, Windsor, Berkshire SL4 3HD. This is the Charity's eleventh year of operation, its constitution having been first registered with the Charity Commission on 23rd October 2013. Website address: www.almabeacon.org.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The purposes of the charity are as follows:

- To provide opportunities for a practical expression of the Christian faith
- To promote the wellbeing of vulnerable people in Windsor by:
 - The relief of ill-health, sickness and disability by the provision of food and medical support and by the provision of a safe place to go for help in Windsor;
 - The relief of mental ill-health and loneliness by the provision of a safe base where there is help to access counselling, mental health services and support with addictions;
 - The relief of poverty by provision of food, financial advice, and help to access benefits;
 - The relief of social exclusion by the provision of support with finding temporary and permanent accommodation;
 - The advancement of social inclusion by assisting the homeless and vulnerable to integrate into society.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

The main activities/projects carried out by Alma Beacon include:

- Windsor Homeless Project - we offer meals, counselling and support to help individuals to be housed and to get back to working.
- Windsor Food Share - we offer a food collection and delivery service.
- Windsor Street Angels - support to the homeless and vulnerable on Windsor streets in the evenings.

Achievements and performance

Significant activities and achievements against objectives

Windsor Homeless Project

WHP now operates fully from Alma Beacon. It is open for drop-in on Monday, Wednesday and Friday lunchtimes, offering coffee/tea and a hot meal together with shower and laundry facilities and support such as advocacy, digital support, counselling and help with moving in to a new home. We have also been able to offer podiatry, haircuts and other external services which serve to enhance the lives of our guests. On Saturdays, a lunch is provided. WHP is also open on a Tuesday and Thursday for appointments only, this time being made available for individuals who need more dedicated help and assistance, eg. Tenancy sustainment/debt relief/enhancing general well being. WHP now employ 3 part-time staff with professional backgrounds which enables us to enhance our services. A strong group of dedicated volunteers support the staff, and we are most grateful to them. Maintenance for Alma Beacon is overseen by WHP staff, all maintenance and yearly servicing is up to date and there are no advisory issues.

WINDSOR CHRISTIAN ACTION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Over the year, approximately:

- 70 new guests were registered.
- 3,491 meals provided

In the coldest months, the **Night Shelter** (which now operates under WHP) opened for 10 weeks from 5th January to 15th March. It was the first to operate under the Windsor Homeless Project and in our own premises at Alma Beacon. Due to concerns over limited volunteers, with only 80 signed up compared to 180 in previous years, there was a delay in deciding to open the night shelter – hence the decision to open for 10 weeks starting January 5th by which time 83 volunteers were signed-up for shifts.

During the 10 weeks of operation, the shelter provided accommodation for 38 guests, on many nights operating at full capacity. In addition, guests were able to attend for a hot meal 3 nights a week.

Over 10 weeks, we hosted 38 individuals, 31 males/7 females. Of these, 22 were frequent visitors known to WHP. When we opened, the SWEP (Severe Weather Emergency Protocol) was in place which meant a slow start. Over the 10 weeks, however, we had a capacity of 1050 beds and 814 were occupied. Many nights, we were at full capacity and had to turn guests away. During the 2nd activation of SWEP, most of the guests did not use SWEP since they all felt Alma Beacon was their home. 19 of the guests originated from in and around Windsor.

Costs totalled £27,812 against funding of £27,500. It is estimated that £35,000 will be required to run the Night Shelter next year.

Following the Night Shelter 60% of our guests have now either been put into temporary or secured permanent accommodation

Volunteers and WHP employees found the experience very rewarding. There were challenges but the guests' feedback was exceptionally positive and appreciative. There were also important learning points which will be carried over to next year's Night Shelter.

Windsor Foodshare

WFS opens for food collections at Alma Beacon on Tuesdays from 1-3pm and at Dedworth Green Baptist Church on Thursdays from 1-3pm. A decision was taken by Kerith church this year to discontinue their own foodbank, due to reduced numbers, but Kerith continue to refer clients to WFS.

Matthew Scott, minister at Dedworth Green Baptist Church, retired this year. Matthew was instrumental in setting up Windsor Foodshare in 2013 and we are very grateful to him for his continued support over that time.

The beginning of the year saw a noticeable reduction in referrals to Dedworth Green compared to the previous year. The trustees looked at reasons for the decline in numbers. First, our WFS manager, Sarah Kember, has been working for some time with referrers to address long-term users who had become dependent on foodshare vouchers. As a result, several clients are now able to manage for some weeks without help and receive foodshare vouchers only for those weeks when there is real need. At the same time, universal credit and the household support fund have enabled clients to become more self-sufficient. There has also been a rise in donations to the Community Fridge from supermarkets, where food is distributed free of charge from pop-up locations and without the need for a referral. Eton Wick and Ascot have also opened their own foodbanks/ community fridge so there is less demand for our service in those areas. After the unprecedented surge in numbers last year, the number of referrals is now back to pre-covid levels.

An encouraging development is that we have seen no reduction in the number of referrers who issue vouchers; and we have seen an increase in the number of new clients, with most referrals coming from schools and housing associations.

Although Dedworth Green continues to be the main collection hub, the number of referrals to Alma Beacon is slowly rising. Furthermore, there has been more demand for deliveries, with referrals from the probation services, clients who are incapacitated and to those living in other parts of the borough outside Windsor who are unable to collect.

We are grateful to our caring and hardworking body of 52 volunteers. Several of our volunteers now have key roles in the operation of WFS, both at Dedworth Green and Alma Beacon.

WFS enjoys a good relationship with a very large number of schools in the area. A good level of donations comes from schools, especially around harvest festivals, and we enjoy inviting schoolchildren to our hub, where they learn about the work we do in meeting the needs of our local community.

WINDSOR CHRISTIAN ACTION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Statistics for the period July 2024 to June 2025:-

-Average weekly number of people fed: 135 people per week

-Equivalent to providing food for 7020 people over the year

-1364 food parcels delivered

We are grateful for monthly recurring payments and donations via Just Giving which ensure that we are able to supply our clients with fresh fruit and vegetables each week.

We continue to have supermarket donation boxes in Tesco Dedworth and Waitrose Windsor. In addition to the non-ambient food collected, we are always looking to increase donations of toiletries which are distributed to clients monthly.

Our main challenges are to ensure we have sufficient stock to meet demand and to keep in good contact with referrers to help reduce dependency.

Windsor Street Angels

Windsor Street Angels operates every weekend with teams of volunteers offering support and safeguarding to the night time community including club goers, visitors to the town, residents and the homeless community.

The team always go above and beyond to help those in need and every shift they look to assist people to get home safely by contacting loved ones, charging mobile phones or calling for a taxi. We have had countless instances over this previous year of the volunteers offering vital assistance, in several cases to help people who were experiencing mental health crisis' and in one particular instance they supported and safeguarded a person who was feeling suicidal and physically prevented them from coming to harm. This is just one of many examples that demonstrate how essential the Street Angels' presence is.

In the last 12 months the team have used their excellent observational skills to great effect and during almost every shift have identified either predatory or criminal behaviour and flagged up their observations to CCTV and police. This in turn has allowed for there to be crucial intervention in order to safeguard the victims and to deal with the perpetrators.

The team have also showed great courage and confidence when dealing with first aid incidents and on one occasion, at the Safety Hub, they provided what might have been lifesaving intervention.

The bond which has been formed between the Street Angels and both the street community and those regular guests of the Safety Hub is truly remarkable and it has allowed some excellent safeguarding work to be done with some extremely vulnerable individuals.

Other work this year includes:

- Responding to shop/restaurant alarms and informing police.
- Assisting police in looking for a missing person.
- Supporting the door staff at various venues around the town when they have identified someone in need of assistance.
- Offering care and support to the homeless community with the offer of a safe space in the form of the Safety Hub, where provisions such as clothing, toiletries, sleeping bags and food are given out.

Over the last year, 2788 people have been supported by Windsor Street Angels. During that time the Safety Hub has opened on 53 occasions and we have run 64 patrol shifts. As well as providing a great deal of pastoral care and support to those in need the volunteers have also administered first aid on 42 occasions.

We currently have 31 volunteers and we are working hard to increase our team numbers.

A change which we initiated in an attempt to not over stretch our team was to drop two of our Friday shifts per month. Although we would have preferred not to make such a change the decision has proved beneficial and has enabled us to bolster those remaining shifts rather than risk placing too much expectation and demand upon the volunteers.

Challenges include volunteer numbers and fundraising.

WINDSOR CHRISTIAN ACTION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Our main goal still remains to increase our volunteer numbers and the team are doing a great job in spreading the message to their friends, family members and colleagues. We will be looking to write several pieces for local magazines towards the end of the year in an attempt to not only promote the work of WSA but to also highlight our need for more volunteers. We hope to host a recruitment day before the end of the year to encourage anyone with an interest in WSA to meet the project leader and team, hear stories from the volunteers themselves and ,hopefully, sign up for a taster session.

David Bullock, the WSA Project Manager, also works closely with WHP to offer support . The Street Angels always look to promote WHP and WFS when they get the opportunity and will signpost whenever appropriate.

Financial review

At 30th June 2025 we had cash resources of £191k, an increase of £11k on the year. Total income for the year was £308k and total outgoings were £300k.

The reserves policy was unchanged in the year. The policy approved by the trustees is to hold a contingency reserve at least equivalent to four months' outgoings. At present this equates to around £100k.

Reserves policy

The purpose of establishing a Reserve Policy is to provide early warning of a depleting cash situation such that corrective action can be taken to ensure the charity can continue to meet its objectives. The level of reserves is set such that sufficient time is available to take the necessary action and for that action to have effect on the ability of the charity to meet its outgoings.

The Trustees have considered what corrective action could be required in a cash depleting situation and have concluded that cash reserves broadly equivalent to four months outgoings should be held as reserves.

The level of Reserves required by the Charity may alter from year to year depending on its changeable funding potential and the financial and other risks it encounters. As a result of this, the Trustees will regularly review the effectiveness of this policy.

Structure, governance and management

The charity is a charitable incorporated organisation which is governed by its constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

Geoff Hudson	
Marion Greenwood - Vice Chair	(Resigned 6 November 2025)
Maria Hindmarsh - Chair	
Lesley Bushnell	
Jeremy Crame - Chair	
Kat Bracewell	(Resigned 6 November 2025)
Richard Terrado-Reardon	
Tim Allison	
Jane Deakin	(Resigned 7 November 2024)
Danielle Crompton	(Resigned 6 November 2024)
Mark Player	(Appointed 7 November 2024)
Catherine Allerton	(Appointed 6 November 2025)
James Burns	(Appointed 6 November 2025)

In November 2025, Geoff Hudson resigned as Chair but remained a trustee. Jeremy Crame and Maria Hindmarsh were appointed as Geoff's replacements.

WINDSOR CHRISTIAN ACTION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Recruitment and appointment of trustees

The WCA constitution makes provision for the appointment of 3 categories of Charity Trustees. Trustees whose term has expired may apply for re-appointment. Trustees can only serve for 3 terms.

- Foundation Trustees, up to a maximum of 4, appointed for three years by Churches Together in Windsor. At 30 June 2025, there were 3 such Trustees in post, namely: Revd Kathryn Bracewell, appointed 2017 and re-appointed 2020 and 2023, Revd. Richard Terrado-Reardon, appointed 2022 and Mrs Maria Grazia Hindmarsh, appointed 2023.
- Membership Trustees, up to a maximum of 3, elected by the Members of WCA for a period of three years. Currently these are Mr Jeremy Crame, appointed 2020 and re-appointed 2023, and Ms Lesley Bushnell, appointed 2022.
- Co-opted Trustees, up to a maximum of 4, appointed the trustees of WCA for a period of three years. There are currently 4 serving Co-opted Trustees, namely: Mr Geoff Hudson appointed 2017 and re-appointed 2020 and 2023, Mrs Marion Greenwood appointed 2019 and re-appointed 2022, Mr Tim Allison, appointed 2022, and Mr Mark Player, appointed in 2024.

The Trustees' main tasks have been to continue to help, support and develop the charity's three Projects: the Windsor Homeless Project (**WHP**), Windsor Street Angels (**WSA**), and Windsor Foodshare (**WFS**), and to ensure that these are well funded and managed. More than a Shelter (**MTAS**), the fourth Project which was providing food and a bed for the night in the coldest three months of the year, has now been merged into WHP.

Trustees are recruited following established recruitment and induction procedures.

Other matters

Social Impact

This year we conducted an impact assessment, led by Natalie Dale from Clear-Eyed Consulting, which was commissioned to support Alma Beacon to:

- Articulate the difference Alma Beacon aims to make — its intended impact
- Develop a practical framework for understanding, evidencing, and learning from that impact
- Identify the types of data that could be collected to support measurement, reporting, and continuous improvement

The overall goal was to help Alma Beacon define the change it seeks to create, improve how it communicates that difference to stakeholders, and build the foundations for collecting the right data — not only to demonstrate impact, but to enable ongoing reflection, learning, and adaptation.

The impact work involved four key elements:

1. **Developing outcomes** for each of Alma Beacon's core projects — the Homeless Project (including Night Shelter), Foodshare, and Street Angels — to describe the changes each initiative aims to bring about for the people it supports.
2. **Scaffolding these outcomes into a single impact map** that captures the overarching difference Alma Beacon strives to make across all of its work, providing a shared reference point for impact measurement and communication.
3. **Creating tailored data packs** for each project, offering practical ways and suggestions for collecting and reviewing data aligned to their specific outcomes.
4. **Testing the Significant Stories of Change method**, with a focus on generating early stories from guests (people supported by Alma Beacon). This approach also explored how stories could be used to complement quantitative data, especially where formal tracking is challenging.

WINDSOR CHRISTIAN ACTION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

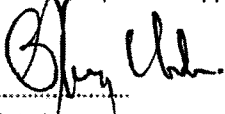
The next step in the impact assessment work is for staff and trustees to collectively decide which types of data are the most feasible and valuable to collect across each project. This includes considering which data sources will provide the strongest insight into impact, how data collection can be embedded into day-to-day delivery, and in what sequence different types of data should be introduced. This staged approach will help ensure that data collection is manageable, meaningful, and aligned with Alma Beacon's core values and capacity.

We would like to acknowledge that the impact measurement activities undertaken by Natalie Dale were funded by the National Lottery, for which we are very grateful.

Marketing

Alma Beacon branding continues to be integrated across the charity's various platforms, including signage, social media, websites, presentations, and documents. This cohesive branding strategy is having a positive impact, fostering a unified identity for our three projects while raising awareness of the charity both within the community and beyond. Social media remains the most effective channel for regularly promoting the charity's activities. Efforts are ongoing to enhance the cohesiveness of our websites, with the Alma Beacon website positioned as the primary source of information.

The trustees' report was approved by the Board of Trustees.



Geoff Hudson

Trustee

Date: 9th March 2026.

WINDSOR CHRISTIAN ACTION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WINDSOR CHRISTIAN ACTION

I report to the trustees on my examination of the financial statements of Windsor Christian Action (the charity) for the year ended 30 June 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.


Philip Ormerod ACCA (2129200)

Stiles & Company

2 Lake End Court
Taplow Road
Taplow
Maidenhead
Berkshire
SL6 0JQ

Dated: 10/3/26

WINDSOR CHRISTIAN ACTION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Restricted funds 2025 £	Restricted funds 2024 £
Income from:			
Donations and legacies	2	292,899	406,530
Charitable activities	3	14,874	43,456
Total income		<u>307,773</u>	<u>449,986</u>
Expenditure on:			
Charitable activities	4	300,639	256,394
Total expenditure		<u>300,639</u>	<u>256,394</u>
Net income and movement in funds		7,134	193,592
Reconciliation of funds:			
Fund balances at 1 July 2024		<u>516,459</u>	<u>322,867</u>
Fund balances at 30 June 2025		<u>523,593</u>	<u>516,459</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

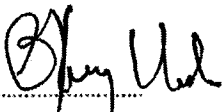
WINDSOR CHRISTIAN ACTION

BALANCE SHEET

AS AT 30 JUNE 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		327,199		340,618
Current assets					
Debtors	11	9,257		9,160	
Cash at bank and in hand		191,345		180,584	
		<u>200,602</u>		<u>189,744</u>	
Creditors: amounts falling due within one year	12	(4,208)		(13,903)	
Net current assets			196,394		175,841
Total assets less current liabilities			<u>523,593</u>		<u>516,459</u>
The funds of the charity					
Restricted income funds	13		523,593		516,459
			<u>523,593</u>		<u>516,459</u>

The financial statements were approved by the trustees on



 Geoff Hudson
 Trustee

WINDSOR CHRISTIAN ACTION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

Windsor Christian Action is a charitable incorporated organisation governed by its constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These financial statements for the year ended 30 June 2025 are the first financial statements of Windsor Christian Action prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 July 2023. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

WINDSOR CHRISTIAN ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

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

Leasehold improvements	straight line over the remaining life of the lease
Motor vehicles	10% Reducing balance

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

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WINDSOR CHRISTIAN ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Restricted funds 2025 £	Restricted funds 2024 £
Donations and gifts	183,524	145,339
Grants received	109,375	261,191
	<u>292,899</u>	<u>406,530</u>

WINDSOR CHRISTIAN ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

3 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 £
Other charitable income		
Other income including fund raising	14,874	43,456

4 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Depreciation and impairment	15,805	15,846
Direct supplies and services	34,016	51,259
Cost of fund raising activities	89	720
	49,910	67,825
Share of support and governance costs (see note 5)		
Support	223,145	172,632
Governance	27,584	15,937
	300,639	256,394
Analysis by fund		
Restricted funds	300,639	256,394

WINDSOR CHRISTIAN ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

5 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	147,446	117,106
Insurance	4,905	3,561
Premises costs	45,898	32,344
Vehicle costs	5,189	5,726
Administrative costs	17,543	11,143
Bank charges	448	485
Sundry costs	1,716	2,267
Governance costs	27,584	15,937
	<u>250,729</u>	<u>188,569</u>
Analysed between:		
Charitable activities	<u>250,729</u>	<u>188,569</u>

6 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,140	1,080
Depreciation of owned tangible fixed assets	<u>15,805</u>	<u>15,846</u>

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
<u>5</u>	<u>5</u>

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

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

WINDSOR CHRISTIAN ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

10 Tangible fixed assets

	Leasehold improvements	Motor vehicles	Total
	£	£	£
Cost			
At 1 July 2024	346,699	14,995	361,694
Additions	2,385	-	2,385
At 30 June 2025	349,084	14,995	364,079
Depreciation and impairment			
At 1 July 2024	19,675	1,400	21,075
Depreciation charged in the year	14,545	1,260	15,805
At 30 June 2025	34,220	2,660	36,880
Carrying amount			
At 30 June 2025	314,864	12,335	327,199
At 30 June 2024	327,023	13,595	340,618

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	5,500	5,500
Prepayments and accrued income	3,757	3,660
	9,257	9,160

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	1,463	1,385
Trade creditors	-	7,681
Other creditors	645	585
Accruals and deferred income	2,100	4,252
	4,208	13,903

WINDSOR CHRISTIAN ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
	516,459	307,773	(300,639)	523,593
	<u>516,459</u>	<u>307,773</u>	<u>(300,639)</u>	<u>523,593</u>
Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
	322,867	449,986	(256,394)	516,459
	<u>322,867</u>	<u>449,986</u>	<u>(256,394)</u>	<u>516,459</u>

14 Analysis of net assets between funds

	Restricted funds 2025 £
At 30 June 2025:	
Tangible assets	327,199
Current assets/(liabilities)	196,394
	<u>523,593</u>
	<u>523,593</u>
	Restricted funds 2024 £
At 30 June 2024:	
Tangible assets	340,618
Current assets/(liabilities)	175,841
	<u>516,459</u>
	<u>516,459</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).