

Women's Too Windsor Women's Centre

Northern Ireland · Charity number 103100

Details

Known as Windsor Women's Centre

Status Received

Registered 2016-06-06

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 136-144 Broadway
Belfast
Bt12 6hy
BT12 6HY

Phone 02890235451

Email administrator@windsorwomenscentre.com

Website www.windsorwomenscentre.com

Activities

Purposes: The aim of the Company is to provide education and capacity building courses to build skills and knowledge of disadvantaged women and their families in the Lower Lisburn and Donegall Road and surrounding area of Belfast ("the area of benefit") Thereby empowering participants to fulfil their life potential, build mental health resilience and a stronger community.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, Other charitable purposes

How the charity works: Advice/advocacy/information, Community development, Counselling/support, Cross-border/cross-community, Cultural, Education/training, Medical/health/sickness, Playgroup/after schools, Relief of poverty, Volunteer development

Who the charity helps: Adult training, Asylum seekers/refugees, Children (5-13 year olds), Ethnic minorities, General public, Language community, Learning disabilities, Mental health, Older people, Parents, Preschool (0-5 year olds), Unemployed/low income, Victim support, Voluntary and community sector, Volunteers, Women

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£638,044	£633,342	£-15,212	25

Trustees

Name	Role	Appointed
Mrs Alison Robinson		
Mrs Jennifer Dutton		
Mrs Norah Baillie		
Mrs Nuala Mcauley		
Mrs Sarah Campbell		
Ms Caroline Lambe		
Ms Harriet Long		

Women's Too Windsor Women's Centre

Northern Ireland - Charity number 103100

Accounts

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 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 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
		<u>256,150</u>	<u>549,591</u>	<u>805,741</u>
EXPENDITURE ON:				
Charitable activities	8	(53,776)	(575,162)	(628,938)
NET INCOME/(EXPENDITURE)				
		<u>202,374</u>	<u>(25,571)</u>	<u>176,803</u>
NET MOVEMENT IN FUNDS				
		<u>202,374</u>	<u>(25,571)</u>	<u>176,803</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		430,931	504,318	935,249
TOTAL FUNDS CARRIED FORWARD	14	<u><u>633,305</u></u>	<u><u>478,747</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
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>391,473</u>	<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	Total
	funds	funds
	£	£
Donations and gifts	384	573

5. Income from Charitable Activities

	Unrestricted	Restricted	2025	2024
	funds	funds	Total	Total
	£	£	funds	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

...CONTINUED

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>

...CONTINUED

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.



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Parties involved with this document

Document processed	Party + Fingerprint
Tue, 16th Dec 2025 12:32:27 GMT	Norah Baillie - Signer (57b6c87859cae6e335ff4b3df7568dfc)
Tue, 16th Dec 2025 14:14:31 GMT	Alison Robinson - Signer (606455e7413a6f0779d55ebf09ae5835)
Tue, 16th Dec 2025 14:20:44 GMT	RBCA Limited - Signer (e9ec06f1b70c173444c48ad0105a12cb)

Audit history log

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Wed, 10th Dec 2025 13:49:38 GMT	Document generated with fingerprint 9715107690b33e7af2ba13d9199b30d4 (188.66.74.80)
Wed, 10th Dec 2025 15:13:05 GMT	Sent the envelope to Norah Baillie (norahbaillie2@gmail.com) for signing (188.66.74.80)
Wed, 10th Dec 2025 15:13:06 GMT	Document emailed to norahbaillie2@gmail.com
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Wed, 10th Dec 2025 20:39:32 GMT	Norah Baillie opened the document email. (66.249.93.68)
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Tue, 16th Dec 2025 10:46:35 GMT	Sent Norah Baillie a reminder to sign the document. (81.104.236.75)
Tue, 16th Dec 2025 10:46:35 GMT	Document emailed to norahbaillie2@gmail.com
Tue, 16th Dec 2025 12:28:13 GMT	Norah Baillie opened the document email. (66.249.93.65)
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Tue, 16th Dec 2025 12:32:27 GMT Sent the envelope to Alison Robinson (alisonrobinson@surestartsb.org) for signing (82.132.216.85)

Tue, 16th Dec 2025 12:32:27 GMT Document emailed to alisonrobinson@surestartsb.org

Tue, 16th Dec 2025 12:43:59 GMT Alison Robinson opened the document email. (82.132.216.239)

Tue, 16th Dec 2025 14:08:55 GMT Alison Robinson viewed the envelope (62.31.85.189)

Tue, 16th Dec 2025 14:14:31 GMT Alison Robinson signed the envelope (62.31.85.189)

Tue, 16th Dec 2025 14:14:31 GMT Sent the envelope to RBCA Limited (brian.stewart@rbca.co) for signing (62.31.85.189)

Tue, 16th Dec 2025 14:14:31 GMT Document emailed to brian.stewart@rbca.co

Tue, 16th Dec 2025 14:18:01 GMT RBCA Limited viewed the envelope (188.66.74.80)

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Tue, 16th Dec 2025 14:20:44 GMT Signed document confirmation emailed to norahbaillie2@gmail.com (188.66.74.80)

Tue, 16th Dec 2025 14:20:44 GMT Signed document confirmation emailed to alisonrobinson@surestartsb.org (188.66.74.80)

Tue, 16th Dec 2025 14:20:44 GMT Signed document confirmation emailed to brian.stewart@rbca.co (188.66.74.80)

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Women's Too Windsor Women's Centre

Northern Ireland - Charity number 103100

Accounts

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.

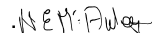
Small company provisions


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

 ..
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.

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.

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
	573	573	1,353
	573	573	1,353

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
	215,596	549,591	765,187
	215,596	549,591	765,187

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

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
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

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
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
		57,810	584,670	642,480

8 Net expenditure

Net expenditure is stated after charging/(crediting):

	2,024	2,023
	£	£
Depreciation of tangible assets	36,400	38,492
	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
	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
	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	26,558	9,842	36,400
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	40	209,126
	<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	430,911	504,338	935,249

16 Analysis of net funds

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



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Women's Too Windsor Women's Centre

Northern Ireland - Charity number 103100

Annual report

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.

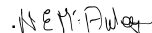
Small company provisions


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

 ..
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.

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.

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
	573	573	1,353
	573	573	1,353

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
	215,596	549,591	765,187
	215,596	549,591	765,187

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

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
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

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
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
		57,810	584,670	642,480

8 Net expenditure

Net expenditure is stated after charging/(crediting):

	2,024	2,023
	£	£
Depreciation of tangible assets	36,400	38,492
	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
	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
	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	26,558	9,842	36,400
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	40	209,126
	<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	430,911	504,338	935,249

16 Analysis of net funds

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



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Parties involved with this document

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Women's Too Windsor Women's Centre

Northern Ireland - Charity number 103100

Annual return

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.

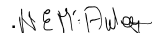
Small company provisions

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

 ..
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.

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
	573	573	1,353
	573	573	1,353

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
	215,596	549,591	765,187
	215,596	549,591	765,187

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

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
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

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
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
		57,810	584,670	642,480

8 Net expenditure

Net expenditure is stated after charging/(crediting):

	2,024	2,023
	£	£
Depreciation of tangible assets	36,400	38,492
	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
	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
	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	26,558	9,842	36,400
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	40	209,126
	<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	430,911	504,338	935,249

16 Analysis of net funds

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



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Women's Too Windsor Women's Centre

Northern Ireland - Charity number 103100

Accounts

COMPANY REGISTRATION NUMBER: NI027592

CHARITY REGISTRATION NUMBER: XR37472

**Women Too Windsor Women's Centre
Company Limited by Guarantee
Financial Statements
31 March 2023**

Women Too Windsor Women's Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Women Too Windsor Women's Centre

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The directors, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Women Too Windsor Women's Centre

Charity registration number XR37472

Company registration number NI027592

Principal office and registered office 136-146 Broadway
Belfast
BT12 6HY

The directors

Nuala McAuley (Chairperson)
Norah Baillie (Treasurer)
Caroline Lambe
Marion White (Vice Chair)
Marlene Robinson
Elizabeth Brown (Retired 4 August 2023)
Rachel McKee
Alison Robinson

Company secretary Elizabeth Brown

Auditor Johnston Graham Limited
Chartered accountants & statutory auditor
216/218 Holywood Road
Belfast
BT4 1PD

Bankers First Trust
University Road
Belfast
BT7 1NA

Solicitors J F McCollum & Co
52 Regent Street
Newtownards
BT23 4LP

Women Too Windsor Women's Centre

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

The Management Committee employ the co-ordinators to overview and manage the Centre and report back to Committee on the daily activities and developments.

The co-ordinators direct and manage heads of departments with monthly supervision to review activities and match with the ethos of the organisation. The heads of department overview and manage each department and staff employed therein with a view of daily activities and services delivered.

All actions and outcomes roll back into Committee sub groups which are fed into the overall Committee at monthly board meetings.

Objectives and activities

Windsor Women' s Centre is a community resource for women and children situated in an area of disadvantage. The Centre improves women's lives by providing a range of holistic service services and activities:

- An Education programme
- Health and Therapeutic services
- Registered Day-care provider and Children and family services
- Advice and information service
- Community capacity building/initiatives/partnerships
- Advocacy/lobbying of women's interests/issues

Women Too Windsor Women's Centre

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Windsor Women's Centre is committed to addressing the inequalities women and children in our disadvantaged community experience and enable them to have a better quality of life and reach their potential. To do this we deliver programmes and services to meet the complex needs of our service users, our work includes:

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

We provide an annual Education programme so that women can obtain qualifications and skills to enhance their employability. In 2022 - 23 we had 164 women from 22 nationalities engaged in our classes which included options: Steps to Excellence Personal Development, ICT Skills to learn online, Level 3 Working with children with Autism, Essential Skills in Numeracy, Emergency First Aid, and Levels 1- 3 of ESOL English as a Second Language. ESOL was a popular choice, language acquisition is essential to being able to communicate, build relationships, understand different cultures and the societal norms and structures of N.I. It also contributes to an integrated and inclusive community, within our centre we provide a unique shared space for women of all ages, backgrounds and ethnicities to meet and interact, including facilitating cross community links. This year we were pleased to connect with Footprints Women's Centre in West Belfast through a peace & reconciliation cross community project funded by D.A.F. Department of Foreign Affairs. 8 women from each area took part in the project, with sessions alternating between each Centre to allow the women to visit another community across the sectarian divide, with the project concluding with a residential in Newcastle Co. Down. The relationships built through this project we aim to maintain through further work together.

Our Family and Children's Services provide a vital support for families in our area. Petals Day-care provides day-care for 0 - 4 year old children and an after-schools club for children up to age 12, delivering specialist early intervention developmental programmes and respite care for up to 60 children each day. The Children's services Manager C.S.M. works closely with the education team to align our day-care provision with the education programme, as lack of childcare is a significant barrier for women wanting to take part in our classes and personal development opportunities. The holistic nature of our Centre provision means that each parent and child benefits from a raft of support, the C.S.M. can link families with our Family Support Hub CASA or external agencies such as health visitors or Surestart.

In 2022 - 23 the Family Support Hub CASA; which we administer, provided support for 721 individuals including 436 children, far exceeding our annual target as we assisted the BHSCT with the roll out of support for the "Cost of living Crisis" impacting on vulnerable families. CASA facilitated access to services such as Counselling, Play Therapy, Food and Energy Support. It also facilitated practical support to local families at risk of harm by distributing £6550.00 in vouchers for everyday essentials, energy bills, food, clothes, white goods, hygiene items etc. and issued 100 vouchers for the local Food banks.

We aim to contribute to a healthier community by ensuring people have access to high quality health and well-being support when they need it. This year when the negative impact of the pandemic on mental health has become apparent we were pleased to deliver a Covid Recovery programme Rise & Reset supported by the Department of Health Mental Health Fund. This project was a welcome addition to our Mas maternal Advocacy and Support Project and Public Health Agency project. It enabling us to expand our provision of 1-1 support for those with mild to moderate mental health issues along with a recovery pathway of resilience building activities to include Children's Play therapy. 357 participants benefitted from health and wellbeing support which included our delivery of 287

Women Too Windsor Women's Centre

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

sessions of Counselling/talking therapies, 346 sessions of complementary therapies, 155 children's early Intervention sessions and an activity programme of therapeutic arts and crafts.

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. Once a month we host a drop-in Global Café so that women can informally meet, chat and eat and feel part of a safe supportive community. We also celebrate diversity by holding events which promote understanding of different cultures and issues, this year we celebrated Chinese New year, St Patricks Day, Easter, International Women's Day, Diwali and Christmas. Our Children's Services team play an import role in contributing to community cohesion by providing community events. This year their annual summer scheme supported 50 children, they also held a Family Easter Egg hunt and a very successful Christmas Festival, this came complete with a a Christmas cabin in our Community garden with Santa and Rudolf, which more than 200 families visited.

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 10 indicates that the Centre had resources expended of £642,479 in the year which is more than the incoming resources of £612,184 creating a deficit of £30,295 for this year. This deficit has been arrived at after charging depreciation of £38,492. The unrestricted deficit of the year amounted to £2,941.

The Balance Sheet at 31 March 2023 on page 11 shows a surplus of Unrestricted Funds at that date of £430,911 and a surplus of Restricted Funds at that date of £504,339.

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.

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.

Women Too Windsor Women's Centre

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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 judgments 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.

The directors' annual report was approved on 23 November 2023 and signed on behalf of the board of trustees by:


Nuala McAuley (Chairperson)
Director


Norah Baillie (Treasurer)
Director

Women Too Windsor Women's Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

Opinion

We have audited the financial statements of Women Too Windsor Women's Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows 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, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 2023 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;
- 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 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 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.

Women Too Windsor Women's Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

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 directors are responsible for the other information. 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 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.

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 directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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' 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 and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors 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 directors' report and from the requirement to prepare a strategic report.

Women Too Windsor Women's Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors (who are also the directors 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 directors 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'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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of the audit process we obtained an understanding of the legal and regulatory framework applicable to the entity, being FR102, Companies Act 2006 the UK taxation regime and compliance with regulations in relation to the Coronavirus Jobs Retention Scheme and the Coronavirus Business Interruption Scheme. In addition, we assessed the risks of material fraud through enquires with management and those charged with corporate governance and analytical procedures were used to assess any unusual or unexpected relationships. As with all organisation of this size, there remains an inherent difficulty in the detection of irregularities.

A further description of our responsibilities for the audit of financial statements is located on the FRC's website at www.frc.org.uk/auditorsresponsibilities

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Women Too Windsor Women's Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity's members 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

E Mulholland

Ms E Mulholland (Senior Statutory Auditor)

For and on behalf of
Johnston Graham Limited
Chartered accountants & statutory auditor

216/218 Holywood Road
Belfast
BT4 1PD

23 November 2023

Women Too Windsor Women's Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	1,353	–	1,353	1,855
Charitable activities	6	16,409	557,315	573,724	586,875
Other income	7	37,107	–	37,107	18,955
Total income		<u>54,869</u>	<u>557,315</u>	<u>612,184</u>	<u>607,685</u>
Expenditure					
Expenditure on charitable activities	8,9	57,810	584,670	642,480	611,766
Total expenditure		<u>57,810</u>	<u>584,670</u>	<u>642,480</u>	<u>611,766</u>
Net expenditure and net movement in funds					
		<u>(2,941)</u>	<u>(27,355)</u>	<u>(30,296)</u>	<u>(4,081)</u>
Reconciliation of funds					
Total funds brought forward		433,872	531,673	965,545	969,626
Total funds carried forward		<u>430,931</u>	<u>504,318</u>	<u>935,249</u>	<u>965,545</u>

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

Women Too Windsor Women's Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	757,651	796,143
Current assets			
Debtors	14	46,470	46,084
Cash at bank and in hand		<u>358,250</u>	<u>390,714</u>
		404,720	436,798
Creditors: amounts falling due within one year	15	<u>227,122</u>	<u>267,396</u>
Net current assets		<u>177,598</u>	<u>169,402</u>
Total assets less current liabilities		<u>935,249</u>	<u>965,545</u>
Net assets		<u>935,249</u>	<u>965,545</u>
Funds of the charity			
Restricted funds		504,318	531,673
Unrestricted funds		<u>430,931</u>	<u>433,872</u>
Total charity funds	16	<u>935,249</u>	<u>965,545</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 23 November 2023, and are signed on behalf of the board by:


Nuala McAuley (Chairperson)
Director


Norah Baillie (Treasurer)
Director

Women Too Windsor Women's Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure	(30,296)	(4,081)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	38,492	38,492
Accrued (income)/expenses	(52,221)	54,238
<i>Changes in:</i>		
Trade and other debtors	(386)	(20,153)
Trade and other creditors	11,947	393
Cash generated from operations	<u>(32,464)</u>	<u>68,889</u>
Net cash (used in)/from operating activities	<u>(32,464)</u>	<u>68,889</u>
Cash flows from investing activities		
Purchase of tangible assets	—	(54,119)
Net cash used in investing activities	<u>—</u>	<u>(54,119)</u>
Net (decrease)/increase in cash and cash equivalents	(32,464)	14,770
Cash and cash equivalents at beginning of year	390,714	375,945
Cash and cash equivalents at end of year	<u>358,250</u>	<u>390,715</u>

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

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. 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.

3. Accounting policies

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

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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.

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.

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

4. 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.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	<u>1,353</u>	<u>1,353</u>	<u>1,855</u>	<u>1,855</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 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 - Base Project	–	36,978	36,978
Womens Support Network	16,409	–	16,409
Other grants	–	41,897	41,897
Community Foundation Rise & Reset	–	46,500	46,500
The Executive Office	–	29,931	29,931
	<u>16,409</u>	<u>557,315</u>	<u>573,724</u>

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
DFC	–	241,733	241,733
Early Years	–	63,264	63,264
BHSCT	–	72,657	72,657
Surestart	–	55,087	55,087
Belfast City Council	–	27,507	27,507
PHA - Base Project	–	33,720	33,720
Womens Support Network	17,222	–	17,222
Other grants	13,700	32,047	45,747
Community Foundation Rise & Reset	–	–	–
The Executive Office	–	29,938	29,938
	<u>30,922</u>	<u>555,953</u>	<u>586,875</u>

7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Contributions from Students, Trainees and Creche	26,729	26,729	17,665	17,665
Other income	10,378	10,378	1,290	1,290
	<u>37,107</u>	<u>37,107</u>	<u>18,955</u>	<u>18,955</u>

8. Expenditure on charitable activities by fund type

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Cost of activities	12,219	107,299	119,518
Property expenses	16,787	38,323	55,110
Staff expenses	–	406,723	406,723
Support costs	–	30,415	30,415
	<u>29,006</u>	<u>582,760</u>	<u>611,766</u>

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Cost of activities	121,377	–	121,377	119,518
Support services	–	36,383	36,383	30,415
Property expenses	53,991	–	53,991	55,110
Staff expenses	430,729	–	430,729	406,723
	<u>606,097</u>	<u>36,383</u>	<u>642,480</u>	<u>611,766</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>38,492</u>	<u>38,492</u>

11. Staff costs

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

	2023	2022
	£	£
Wages and salaries	<u>429,304</u>	<u>406,723</u>

The average head count of employees during the year was 22 (2022: 23). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of management staff	<u>22</u>	<u>23</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

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

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022 and 31 March 2023	<u>1,382,969</u>	<u>249,317</u>	<u>1,632,286</u>
Depreciation			
At 1 April 2022	603,590	232,553	836,143
Charge for the year	32,065	6,427	38,492
At 31 March 2023	<u>635,655</u>	<u>238,980</u>	<u>874,635</u>
Carrying amount			
At 31 March 2023	<u>747,314</u>	<u>10,337</u>	<u>757,651</u>
At 31 March 2022	<u>779,379</u>	<u>16,764</u>	<u>796,143</u>

14. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>46,470</u>	<u>46,084</u>

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	209,126	261,347
Social security and other taxes	<u>17,996</u>	<u>6,049</u>
	<u>227,122</u>	<u>267,396</u>

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Unrestricted Funds	333,872	54,869	(57,810)	–	330,931
Designated Funds	100,000	–	–	–	100,000
	<u>433,872</u>	<u>54,869</u>	<u>(57,810)</u>	<u>–</u>	<u>430,931</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Unrestricted Funds	331,146	51,732	(29,006)	(20,000)	333,872
Designated Funds	80,000	–	–	20,000	100,000
	<u>411,146</u>	<u>51,732</u>	<u>(29,006)</u>	<u>–</u>	<u>433,872</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted Funds	531,673	557,315	(584,670)	–	504,318

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Restricted Funds	558,480	555,953	(582,760)	–	531,673

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	138,074	619,577	757,651
Current assets	292,837	111,883	404,720
Creditors less than 1 year	–	(227,122)	(227,122)
Net assets	<u>430,911</u>	<u>504,338</u>	<u>935,249</u>
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	149,211	646,932	796,143
Current assets	284,661	152,137	436,798
Creditors less than 1 year	–	(267,396)	(267,396)
Net assets	<u>433,872</u>	<u>531,673</u>	<u>965,545</u>

Women Too Windsor Women's Centre**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 31 March 2023****18. Analysis of changes in net debt**

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	<u>390,714</u>	<u>(32,464)</u>	<u>358,250</u>

Women's Too Windsor Women's Centre

Northern Ireland - Charity number 103100

Annual report

COMPANY REGISTRATION NUMBER: NI027592

CHARITY REGISTRATION NUMBER: XR37472

**Women Too Windsor Women's Centre
Company Limited by Guarantee
Financial Statements
31 March 2023**

Women Too Windsor Women's Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Women Too Windsor Women's Centre

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The directors, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Women Too Windsor Women's Centre

Charity registration number XR37472

Company registration number NI027592

Principal office and registered office 136-146 Broadway
Belfast
BT12 6HY

The directors

Nuala McAuley (Chairperson)
Norah Baillie (Treasurer)
Caroline Lambe
Marion White (Vice Chair)
Marlene Robinson
Elizabeth Brown (Retired 4 August 2023)
Rachel McKee
Alison Robinson

Company secretary Elizabeth Brown

Auditor Johnston Graham Limited
Chartered accountants & statutory auditor
216/218 Holywood Road
Belfast
BT4 1PD

Bankers First Trust
University Road
Belfast
BT7 1NA

Solicitors J F McCollum & Co
52 Regent Street
Newtownards
BT23 4LP

Women Too Windsor Women's Centre

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

The Management Committee employ the co-ordinators to overview and manage the Centre and report back to Committee on the daily activities and developments.

The co-ordinators direct and manage heads of departments with monthly supervision to review activities and match with the ethos of the organisation. The heads of department overview and manage each department and staff employed therein with a view of daily activities and services delivered.

All actions and outcomes roll back into Committee sub groups which are fed into the overall Committee at monthly board meetings.

Objectives and activities

Windsor Women' s Centre is a community resource for women and children situated in an area of disadvantage. The Centre improves women's lives by providing a range of holistic service services and activities:

- An Education programme
- Health and Therapeutic services
- Registered Day-care provider and Children and family services
- Advice and information service
- Community capacity building/initiatives/partnerships
- Advocacy/lobbying of women's interests/issues

Women Too Windsor Women's Centre

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Windsor Women's Centre is committed to addressing the inequalities women and children in our disadvantaged community experience and enable them to have a better quality of life and reach their potential. To do this we deliver programmes and services to meet the complex needs of our service users, our work includes:

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

We provide an annual Education programme so that women can obtain qualifications and skills to enhance their employability. In 2022 - 23 we had 164 women from 22 nationalities engaged in our classes which included options: Steps to Excellence Personal Development, ICT Skills to learn online, Level 3 Working with children with Autism, Essential Skills in Numeracy, Emergency First Aid, and Levels 1- 3 of ESOL English as a Second Language. ESOL was a popular choice, language acquisition is essential to being able to communicate, build relationships, understand different cultures and the societal norms and structures of N.I. It also contributes to an integrated and inclusive community, within our centre we provide a unique shared space for women of all ages, backgrounds and ethnicities to meet and interact, including facilitating cross community links. This year we were pleased to connect with Footprints Women's Centre in West Belfast through a peace & reconciliation cross community project funded by D.A.F. Department of Foreign Affairs. 8 women from each area took part in the project, with sessions alternating between each Centre to allow the women to visit another community across the sectarian divide, with the project concluding with a residential in Newcastle Co. Down. The relationships built through this project we aim to maintain through further work together.

Our Family and Children's Services provide a vital support for families in our area. Petals Day-care provides day-care for 0 - 4 year old children and an after-schools club for children up to age 12, delivering specialist early intervention developmental programmes and respite care for up to 60 children each day. The Children's services Manager C.S.M. works closely with the education team to align our day-care provision with the education programme, as lack of childcare is a significant barrier for women wanting to take part in our classes and personal development opportunities. The holistic nature of our Centre provision means that each parent and child benefits from a raft of support, the C.S.M. can link families with our Family Support Hub CASA or external agencies such as health visitors or Surestart.

In 2022 - 23 the Family Support Hub CASA; which we administer, provided support for 721 individuals including 436 children, far exceeding our annual target as we assisted the BHSCT with the roll out of support for the "Cost of living Crisis" impacting on vulnerable families. CASA facilitated access to services such as Counselling, Play Therapy, Food and Energy Support. It also facilitated practical support to local families at risk of harm by distributing £6550.00 in vouchers for everyday essentials, energy bills, food, clothes, white goods, hygiene items etc. and issued 100 vouchers for the local Food banks.

We aim to contribute to a healthier community by ensuring people have access to high quality health and well-being support when they need it. This year when the negative impact of the pandemic on mental health has become apparent we were pleased to deliver a Covid Recovery programme Rise & Reset supported by the Department of Health Mental Health Fund. This project was a welcome addition to our Mas maternal Advocacy and Support Project and Public Health Agency project. It enabling us to expand our provision of 1-1 support for those with mild to moderate mental health issues along with a recovery pathway of resilience building activities to include Children's Play therapy. 357 participants benefitted from health and wellbeing support which included our delivery of 287

Women Too Windsor Women's Centre

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

sessions of Counselling/talking therapies, 346 sessions of complementary therapies, 155 children's early Intervention sessions and an activity programme of therapeutic arts and crafts.

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. Once a month we host a drop-in Global Café so that women can informally meet, chat and eat and feel part of a safe supportive community. We also celebrate diversity by holding events which promote understanding of different cultures and issues, this year we celebrated Chinese New year, St Patricks Day, Easter, International Women's Day, Diwali and Christmas. Our Children's Services team play an import role in contributing to community cohesion by providing community events. This year their annual summer scheme supported 50 children, they also held a Family Easter Egg hunt and a very successful Christmas Festival, this came complete with a a Christmas cabin in our Community garden with Santa and Rudolf, which more than 200 families visited.

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 10 indicates that the Centre had resources expended of £642,479 in the year which is more than the incoming resources of £612,184 creating a deficit of £30,295 for this year. This deficit has been arrived at after charging depreciation of £38,492. The unrestricted deficit of the year amounted to £2,941.

The Balance Sheet at 31 March 2023 on page 11 shows a surplus of Unrestricted Funds at that date of £430,911 and a surplus of Restricted Funds at that date of £504,339.

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.

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.

Women Too Windsor Women's Centre

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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 judgments 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.

The directors' annual report was approved on 23 November 2023 and signed on behalf of the board of trustees by:


Nuala McAuley (Chairperson)
Director


Norah Baillie (Treasurer)
Director

Women Too Windsor Women's Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

Opinion

We have audited the financial statements of Women Too Windsor Women's Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows 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, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 2023 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;
- 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 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 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.

Women Too Windsor Women's Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

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 directors are responsible for the other information. 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 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.

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 directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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' 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 and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors 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 directors' report and from the requirement to prepare a strategic report.

Women Too Windsor Women's Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors (who are also the directors 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 directors 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'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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of the audit process we obtained an understanding of the legal and regulatory framework applicable to the entity, being FR102, Companies Act 2006 the UK taxation regime and compliance with regulations in relation to the Coronavirus Jobs Retention Scheme and the Coronavirus Business Interruption Scheme. In addition, we assessed the risks of material fraud through enquires with management and those charged with corporate governance and analytical procedures were used to assess any unusual or unexpected relationships. As with all organisation of this size, there remains an inherent difficulty in the detection of irregularities.

A further description of our responsibilities for the audit of financial statements is located on the FRC's website at www.frc.org.uk/auditorsresponsibilities

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Women Too Windsor Women's Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity's members 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

E Mulholland

Ms E Mulholland (Senior Statutory Auditor)

For and on behalf of
Johnston Graham Limited
Chartered accountants & statutory auditor

216/218 Holywood Road
Belfast
BT4 1PD

23 November 2023

Women Too Windsor Women's Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	1,353	–	1,353	1,855
Charitable activities	6	16,409	557,315	573,724	586,875
Other income	7	37,107	–	37,107	18,955
Total income		<u>54,869</u>	<u>557,315</u>	<u>612,184</u>	<u>607,685</u>
Expenditure					
Expenditure on charitable activities	8,9	57,810	584,670	642,480	611,766
Total expenditure		<u>57,810</u>	<u>584,670</u>	<u>642,480</u>	<u>611,766</u>
Net expenditure and net movement in funds		<u>(2,941)</u>	<u>(27,355)</u>	<u>(30,296)</u>	<u>(4,081)</u>
Reconciliation of funds					
Total funds brought forward		433,872	531,673	965,545	969,626
Total funds carried forward		<u>430,931</u>	<u>504,318</u>	<u>935,249</u>	<u>965,545</u>

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

Women Too Windsor Women's Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	757,651	796,143
Current assets			
Debtors	14	46,470	46,084
Cash at bank and in hand		<u>358,250</u>	<u>390,714</u>
		404,720	436,798
Creditors: amounts falling due within one year	15	<u>227,122</u>	<u>267,396</u>
Net current assets		<u>177,598</u>	<u>169,402</u>
Total assets less current liabilities		<u>935,249</u>	<u>965,545</u>
Net assets		<u>935,249</u>	<u>965,545</u>
Funds of the charity			
Restricted funds		504,318	531,673
Unrestricted funds		<u>430,931</u>	<u>433,872</u>
Total charity funds	16	<u>935,249</u>	<u>965,545</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 23 November 2023, and are signed on behalf of the board by:


Nuala McAuley (Chairperson)
Director


Norah Baillie (Treasurer)
Director

Women Too Windsor Women's Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net expenditure	(30,296)	(4,081)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	38,492	38,492
Accrued (income)/expenses	(52,221)	54,238
<i>Changes in:</i>		
Trade and other debtors	(386)	(20,153)
Trade and other creditors	11,947	393
Cash generated from operations	<u>(32,464)</u>	<u>68,889</u>
Net cash (used in)/from operating activities	<u>(32,464)</u>	<u>68,889</u>
Cash flows from investing activities		
Purchase of tangible assets	—	(54,119)
Net cash used in investing activities	<u>—</u>	<u>(54,119)</u>
Net (decrease)/increase in cash and cash equivalents	(32,464)	14,770
Cash and cash equivalents at beginning of year	<u>390,714</u>	<u>375,945</u>
Cash and cash equivalents at end of year	<u>358,250</u>	<u>390,715</u>

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

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. 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.

3. Accounting policies

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

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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.

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.

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

4. 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.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	<u>1,353</u>	<u>1,353</u>	<u>1,855</u>	<u>1,855</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 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 - Base Project	–	36,978	36,978
Womens Support Network	16,409	–	16,409
Other grants	–	41,897	41,897
Community Foundation Rise & Reset	–	46,500	46,500
The Executive Office	–	29,931	29,931
	<u>16,409</u>	<u>557,315</u>	<u>573,724</u>

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
DFC	–	241,733	241,733
Early Years	–	63,264	63,264
BHSCT	–	72,657	72,657
Surestart	–	55,087	55,087
Belfast City Council	–	27,507	27,507
PHA - Base Project	–	33,720	33,720
Womens Support Network	17,222	–	17,222
Other grants	13,700	32,047	45,747
Community Foundation Rise & Reset	–	–	–
The Executive Office	–	29,938	29,938
	<u>30,922</u>	<u>555,953</u>	<u>586,875</u>

7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Contributions from Students, Trainees and Creche	26,729	26,729	17,665	17,665
Other income	10,378	10,378	1,290	1,290
	<u>37,107</u>	<u>37,107</u>	<u>18,955</u>	<u>18,955</u>

8. Expenditure on charitable activities by fund type

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Cost of activities	12,219	107,299	119,518
Property expenses	16,787	38,323	55,110
Staff expenses	–	406,723	406,723
Support costs	–	30,415	30,415
	<u>29,006</u>	<u>582,760</u>	<u>611,766</u>

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Cost of activities	121,377	–	121,377	119,518
Support services	–	36,383	36,383	30,415
Property expenses	53,991	–	53,991	55,110
Staff expenses	430,729	–	430,729	406,723
	<u>606,097</u>	<u>36,383</u>	<u>642,480</u>	<u>611,766</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>38,492</u>	<u>38,492</u>

11. Staff costs

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

	2023	2022
	£	£
Wages and salaries	<u>429,304</u>	<u>406,723</u>

The average head count of employees during the year was 22 (2022: 23). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of management staff	<u>22</u>	<u>23</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

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

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022 and 31 March 2023	<u>1,382,969</u>	<u>249,317</u>	<u>1,632,286</u>
Depreciation			
At 1 April 2022	603,590	232,553	836,143
Charge for the year	32,065	6,427	38,492
At 31 March 2023	<u>635,655</u>	<u>238,980</u>	<u>874,635</u>
Carrying amount			
At 31 March 2023	<u>747,314</u>	<u>10,337</u>	<u>757,651</u>
At 31 March 2022	<u>779,379</u>	<u>16,764</u>	<u>796,143</u>

14. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>46,470</u>	<u>46,084</u>

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	209,126	261,347
Social security and other taxes	<u>17,996</u>	<u>6,049</u>
	<u>227,122</u>	<u>267,396</u>

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Unrestricted Funds	333,872	54,869	(57,810)	–	330,931
Designated Funds	100,000	–	–	–	100,000
	<u>433,872</u>	<u>54,869</u>	<u>(57,810)</u>	<u>–</u>	<u>430,931</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Unrestricted Funds	331,146	51,732	(29,006)	(20,000)	333,872
Designated Funds	80,000	–	–	20,000	100,000
	<u>411,146</u>	<u>51,732</u>	<u>(29,006)</u>	<u>–</u>	<u>433,872</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted Funds	531,673	557,315	(584,670)	–	504,318

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Restricted Funds	558,480	555,953	(582,760)	–	531,673

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	138,074	619,577	757,651
Current assets	292,837	111,883	404,720
Creditors less than 1 year	–	(227,122)	(227,122)
Net assets	<u>430,911</u>	<u>504,338</u>	<u>935,249</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	149,211	646,932	796,143
Current assets	284,661	152,137	436,798
Creditors less than 1 year	–	(267,396)	(267,396)
Net assets	<u>433,872</u>	<u>531,673</u>	<u>965,545</u>

Women Too Windsor Women's Centre**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 31 March 2023****18. Analysis of changes in net debt**

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	<u>390,714</u>	<u>(32,464)</u>	<u>358,250</u>

Women's Too Windsor Women's Centre

Northern Ireland - Charity number 103100

Annual return

COMPANY REGISTRATION NUMBER: NI027592

CHARITY REGISTRATION NUMBER: XR37472

**Women Too Windsor Women's Centre
Company Limited by Guarantee
Financial Statements
31 March 2023**

Women Too Windsor Women's Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Women Too Windsor Women's Centre

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The directors, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Women Too Windsor Women's Centre

Charity registration number XR37472

Company registration number NI027592

Principal office and registered office 136-146 Broadway
Belfast
BT12 6HY

The directors

Nuala McAuley (Chairperson)
Norah Baillie (Treasurer)
Caroline Lambe
Marion White (Vice Chair)
Marlene Robinson
Elizabeth Brown (Retired 4 August 2023)
Rachel McKee
Alison Robinson

Company secretary Elizabeth Brown

Auditor Johnston Graham Limited
Chartered accountants & statutory auditor
216/218 Holywood Road
Belfast
BT4 1PD

Bankers First Trust
University Road
Belfast
BT7 1NA

Solicitors J F McCollum & Co
52 Regent Street
Newtownards
BT23 4LP

Women Too Windsor Women's Centre

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

The Management Committee employ the co-ordinators to overview and manage the Centre and report back to Committee on the daily activities and developments.

The co-ordinators direct and manage heads of departments with monthly supervision to review activities and match with the ethos of the organisation. The heads of department overview and manage each department and staff employed therein with a view of daily activities and services delivered.

All actions and outcomes roll back into Committee sub groups which are fed into the overall Committee at monthly board meetings.

Objectives and activities

Windsor Women' s Centre is a community resource for women and children situated in an area of disadvantage. The Centre improves women's lives by providing a range of holistic service services and activities:

- An Education programme
- Health and Therapeutic services
- Registered Day-care provider and Children and family services
- Advice and information service
- Community capacity building/initiatives/partnerships
- Advocacy/lobbying of women's interests/issues

Women Too Windsor Women's Centre

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Windsor Women's Centre is committed to addressing the inequalities women and children in our disadvantaged community experience and enable them to have a better quality of life and reach their potential. To do this we deliver programmes and services to meet the complex needs of our service users, our work includes:

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

We provide an annual Education programme so that women can obtain qualifications and skills to enhance their employability. In 2022 - 23 we had 164 women from 22 nationalities engaged in our classes which included options: Steps to Excellence Personal Development, ICT Skills to learn online, Level 3 Working with children with Autism, Essential Skills in Numeracy, Emergency First Aid, and Levels 1- 3 of ESOL English as a Second Language. ESOL was a popular choice, language acquisition is essential to being able to communicate, build relationships, understand different cultures and the societal norms and structures of N.I. It also contributes to an integrated and inclusive community, within our centre we provide a unique shared space for women of all ages, backgrounds and ethnicities to meet and interact, including facilitating cross community links. This year we were pleased to connect with Footprints Women's Centre in West Belfast through a peace & reconciliation cross community project funded by D.A.F. Department of Foreign Affairs. 8 women from each area took part in the project, with sessions alternating between each Centre to allow the women to visit another community across the sectarian divide, with the project concluding with a residential in Newcastle Co. Down. The relationships built through this project we aim to maintain through further work together.

Our Family and Children's Services provide a vital support for families in our area. Petals Day-care provides day-care for 0 - 4 year old children and an after-schools club for children up to age 12, delivering specialist early intervention developmental programmes and respite care for up to 60 children each day. The Children's services Manager C.S.M. works closely with the education team to align our day-care provision with the education programme, as lack of childcare is a significant barrier for women wanting to take part in our classes and personal development opportunities. The holistic nature of our Centre provision means that each parent and child benefits from a raft of support, the C.S.M. can link families with our Family Support Hub CASA or external agencies such as health visitors or Surestart.

In 2022 - 23 the Family Support Hub CASA; which we administer, provided support for 721 individuals including 436 children, far exceeding our annual target as we assisted the BHSCT with the roll out of support for the "Cost of living Crisis" impacting on vulnerable families. CASA facilitated access to services such as Counselling, Play Therapy, Food and Energy Support. It also facilitated practical support to local families at risk of harm by distributing £6550.00 in vouchers for everyday essentials, energy bills, food, clothes, white goods, hygiene items etc. and issued 100 vouchers for the local Food banks.

We aim to contribute to a healthier community by ensuring people have access to high quality health and well-being support when they need it. This year when the negative impact of the pandemic on mental health has become apparent we were pleased to deliver a Covid Recovery programme Rise & Reset supported by the Department of Health Mental Health Fund. This project was a welcome addition to our Mas maternal Advocacy and Support Project and Public Health Agency project. It enabling us to expand our provision of 1-1 support for those with mild to moderate mental health issues along with a recovery pathway of resilience building activities to include Children's Play therapy. 357 participants benefitted from health and wellbeing support which included our delivery of 287

Women Too Windsor Women's Centre

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

sessions of Counselling/talking therapies, 346 sessions of complementary therapies, 155 children's early Intervention sessions and an activity programme of therapeutic arts and crafts.

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. Once a month we host a drop-in Global Café so that women can informally meet, chat and eat and feel part of a safe supportive community. We also celebrate diversity by holding events which promote understanding of different cultures and issues, this year we celebrated Chinese New year, St Patricks Day, Easter, International Women's Day, Diwali and Christmas. Our Children's Services team play an import role in contributing to community cohesion by providing community events. This year their annual summer scheme supported 50 children, they also held a Family Easter Egg hunt and a very successful Christmas Festival, this came complete with a a Christmas cabin in our Community garden with Santa and Rudolf, which more than 200 families visited.

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 10 indicates that the Centre had resources expended of £642,479 in the year which is more than the incoming resources of £612,184 creating a deficit of £30,295 for this year. This deficit has been arrived at after charging depreciation of £38,492. The unrestricted deficit of the year amounted to £2,941.

The Balance Sheet at 31 March 2023 on page 11 shows a surplus of Unrestricted Funds at that date of £430,911 and a surplus of Restricted Funds at that date of £504,339.

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.

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.

Women Too Windsor Women's Centre

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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 judgments 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.

The directors' annual report was approved on 23 November 2023 and signed on behalf of the board of trustees by:


Nuala McAuley (Chairperson)
Director


Norah Baillie (Treasurer)
Director

Women Too Windsor Women's Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

Opinion

We have audited the financial statements of Women Too Windsor Women's Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows 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, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 2023 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;
- 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 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 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.

Women Too Windsor Women's Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

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 directors are responsible for the other information. 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 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.

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 directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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' 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 and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors 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 directors' report and from the requirement to prepare a strategic report.

Women Too Windsor Women's Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors (who are also the directors 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 directors 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'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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of the audit process we obtained an understanding of the legal and regulatory framework applicable to the entity, being FR102, Companies Act 2006 the UK taxation regime and compliance with regulations in relation to the Coronavirus Jobs Retention Scheme and the Coronavirus Business Interruption Scheme. In addition, we assessed the risks of material fraud through enquires with management and those charged with corporate governance and analytical procedures were used to assess any unusual or unexpected relationships. As with all organisation of this size, there remains an inherent difficulty in the detection of irregularities.

A further description of our responsibilities for the audit of financial statements is located on the FRC's website at www.frc.org.uk/auditorsresponsibilities

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Women Too Windsor Women's Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity's members 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

E Mulholland

Ms E Mulholland (Senior Statutory Auditor)

For and on behalf of
Johnston Graham Limited
Chartered accountants & statutory auditor

216/218 Holywood Road
Belfast
BT4 1PD

23 November 2023

Women Too Windsor Women's Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	1,353	–	1,353	1,855
Charitable activities	6	16,409	557,315	573,724	586,875
Other income	7	37,107	–	37,107	18,955
Total income		<u>54,869</u>	<u>557,315</u>	<u>612,184</u>	<u>607,685</u>
Expenditure					
Expenditure on charitable activities	8,9	57,810	584,670	642,480	611,766
Total expenditure		<u>57,810</u>	<u>584,670</u>	<u>642,480</u>	<u>611,766</u>
Net expenditure and net movement in funds					
		<u>(2,941)</u>	<u>(27,355)</u>	<u>(30,296)</u>	<u>(4,081)</u>
Reconciliation of funds					
Total funds brought forward		433,872	531,673	965,545	969,626
Total funds carried forward		<u>430,931</u>	<u>504,318</u>	<u>935,249</u>	<u>965,545</u>

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

Women Too Windsor Women's Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	757,651	796,143
Current assets			
Debtors	14	46,470	46,084
Cash at bank and in hand		<u>358,250</u>	<u>390,714</u>
		404,720	436,798
Creditors: amounts falling due within one year	15	<u>227,122</u>	<u>267,396</u>
Net current assets		<u>177,598</u>	<u>169,402</u>
Total assets less current liabilities		<u>935,249</u>	<u>965,545</u>
Net assets		<u>935,249</u>	<u>965,545</u>
Funds of the charity			
Restricted funds		504,318	531,673
Unrestricted funds		<u>430,931</u>	<u>433,872</u>
Total charity funds	16	<u>935,249</u>	<u>965,545</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 23 November 2023, and are signed on behalf of the board by:


Nuala McAuley (Chairperson)
Director


Norah Baillie (Treasurer)
Director

Women Too Windsor Women's Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net expenditure	(30,296)	(4,081)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	38,492	38,492
Accrued (income)/expenses	(52,221)	54,238
<i>Changes in:</i>		
Trade and other debtors	(386)	(20,153)
Trade and other creditors	11,947	393
Cash generated from operations	<u>(32,464)</u>	<u>68,889</u>
Net cash (used in)/from operating activities	<u>(32,464)</u>	<u>68,889</u>
Cash flows from investing activities		
Purchase of tangible assets	—	(54,119)
Net cash used in investing activities	<u>—</u>	<u>(54,119)</u>
Net (decrease)/increase in cash and cash equivalents	(32,464)	14,770
Cash and cash equivalents at beginning of year	390,714	375,945
Cash and cash equivalents at end of year	<u>358,250</u>	<u>390,715</u>

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

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. 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.

3. Accounting policies

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

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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.

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.

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

4. 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.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	<u>1,353</u>	<u>1,353</u>	<u>1,855</u>	<u>1,855</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 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 - Base Project	–	36,978	36,978
Womens Support Network	16,409	–	16,409
Other grants	–	41,897	41,897
Community Foundation Rise & Reset	–	46,500	46,500
The Executive Office	–	29,931	29,931
	<u>16,409</u>	<u>557,315</u>	<u>573,724</u>

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
DFC	–	241,733	241,733
Early Years	–	63,264	63,264
BHSCT	–	72,657	72,657
Surestart	–	55,087	55,087
Belfast City Council	–	27,507	27,507
PHA - Base Project	–	33,720	33,720
Womens Support Network	17,222	–	17,222
Other grants	13,700	32,047	45,747
Community Foundation Rise & Reset	–	–	–
The Executive Office	–	29,938	29,938
	<u>30,922</u>	<u>555,953</u>	<u>586,875</u>

7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Contributions from Students, Trainees and Creche	26,729	26,729	17,665	17,665
Other income	10,378	10,378	1,290	1,290
	<u>37,107</u>	<u>37,107</u>	<u>18,955</u>	<u>18,955</u>

8. Expenditure on charitable activities by fund type

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Cost of activities	12,219	107,299	119,518
Property expenses	16,787	38,323	55,110
Staff expenses	–	406,723	406,723
Support costs	–	30,415	30,415
	<u>29,006</u>	<u>582,760</u>	<u>611,766</u>

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Cost of activities	121,377	–	121,377	119,518
Support services	–	36,383	36,383	30,415
Property expenses	53,991	–	53,991	55,110
Staff expenses	430,729	–	430,729	406,723
	<u>606,097</u>	<u>36,383</u>	<u>642,480</u>	<u>611,766</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>38,492</u>	<u>38,492</u>

11. Staff costs

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

	2023	2022
	£	£
Wages and salaries	<u>429,304</u>	<u>406,723</u>

The average head count of employees during the year was 22 (2022: 23). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of management staff	<u>22</u>	<u>23</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

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

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022 and 31 March 2023	<u>1,382,969</u>	<u>249,317</u>	<u>1,632,286</u>
Depreciation			
At 1 April 2022	603,590	232,553	836,143
Charge for the year	32,065	6,427	38,492
At 31 March 2023	<u>635,655</u>	<u>238,980</u>	<u>874,635</u>
Carrying amount			
At 31 March 2023	<u>747,314</u>	<u>10,337</u>	<u>757,651</u>
At 31 March 2022	<u>779,379</u>	<u>16,764</u>	<u>796,143</u>

14. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>46,470</u>	<u>46,084</u>

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	209,126	261,347
Social security and other taxes	<u>17,996</u>	<u>6,049</u>
	<u>227,122</u>	<u>267,396</u>

Women Too Windsor Women's Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Unrestricted Funds	333,872	54,869	(57,810)	–	330,931
Designated Funds	100,000	–	–	–	100,000
	<u>433,872</u>	<u>54,869</u>	<u>(57,810)</u>	<u>–</u>	<u>430,931</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Unrestricted Funds	331,146	51,732	(29,006)	(20,000)	333,872
Designated Funds	80,000	–	–	20,000	100,000
	<u>411,146</u>	<u>51,732</u>	<u>(29,006)</u>	<u>–</u>	<u>433,872</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted Funds	531,673	557,315	(584,670)	–	504,318

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Restricted Funds	558,480	555,953	(582,760)	–	531,673

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	138,074	619,577	757,651
Current assets	292,837	111,883	404,720
Creditors less than 1 year	–	(227,122)	(227,122)
Net assets	<u>430,911</u>	<u>504,338</u>	<u>935,249</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	149,211	646,932	796,143
Current assets	284,661	152,137	436,798
Creditors less than 1 year	–	(267,396)	(267,396)
Net assets	<u>433,872</u>	<u>531,673</u>	<u>965,545</u>

Women Too Windsor Women's Centre**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 31 March 2023****18. Analysis of changes in net debt**

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	<u>390,714</u>	<u>(32,464)</u>	<u>358,250</u>