

Company Registration Number - 03036531

The Charity Registration Number is :- 1045403

Women's Enterprising Breakthrough

Report and Accounts

31 March 2024

Women's Enterprising Breakthrough

Report and accounts for the year ended 31 March 2024

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	11
Independent Examiner's Report	13
<i>Funds Statements:-</i>	
Statement of Financial Activities	15
Statement of Financial Activities - Prior Year statement	16
Movements in funds	17
Revenue Funds	17
Income and Expenditure account	18
Balance sheet	19
Notes to the accounts	21

Women's Enterprising Breakthrough

Company Registration Number - 03036531

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Women's Enterprising Breakthrough.

The charity is also known by its operating name, WEB Merseyside.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1045403.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 22 March 1995

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Women's Enterprising Breakthrough

Company Registration Number - 03036531

Trustees' Annual Report for the year ended 31 March 2024

The principal operating address, telephone number, email and web addresses of the charity are:-

176 Corporation Road
Birkenhead, Wirral
Merseyside, CH41 8JQ
Telephone 0151 653 3771

Email Address info@webmerseyside.org Web address www.webmerseyside.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Gaynor Williams
Sharon Stanton
Lesley Woods
Jacqueline Howe
Jane Graham

The following persons served as Trustees during the year ended 31 March 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Women's Enterprising Breakthrough

Company Registration Number - 03036531

Trustees' Annual Report for the year ended 31 March 2024

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

W.E.B is a community based service provider that supports women with complex needs.

The objectives of the Charitable Company are to promote the education and training of the public, in particular women in the North End of Birkenhead and neighbouring areas, and to promote the protection and preservation of good health of such women. There have been no changes in the objectives, organisation or policies of the Charity since the last report.

The Trustees consider they have complied with the duty of the Charities Act to have due regard to the guidance published by the Charity Commission on Public Benefit.

The main activities, achievements and performance of the Charity during the year, and how these have benefitted the beneficiaries of the Charity and wider society.

Whilst this has been a particularly difficult year for WEB Merseyside both personally (due to a massive reduction of our staff team) with several grant funds ending, which has impacted our staff and services financially. WEB has also been hit by the cost of living crisis as has many other small charities; and competition for funding has never been fiercer.

However; as Chair of the organisation, I am extremely proud of the support that our team of staff, volunteers and trustees have provided for individuals and families who are impacted the most by this cost of living crisis. I am especially proud of the resilience of our staff and volunteers who have rallied together and supported each other through the difficulties of radically downsizing our staff team.

Despite the huge cuts in staffing; we have managed to reach a staggering amount of individuals providing them with a range of vital services and support for their mental health and well being. With the support from Wirral Borough Council Household Support Fund we have also kept families provided with vital food hampers and hygiene hampers easing the strain on their mental health. Through the range of mental health support services that we provide those who use our service users regularly inform us that

'they literally wouldn't be alive without WEB's support'.

Whilst this is a very sad state of affairs that so many individuals and families are in crisis and can feel this way, unfortunately the economic landscape is impacting negatively on the mental health and well being of more individuals and families than ever before. WEB is extremely grateful for the support of all our funders which has allowed us to be there providing much needed support for our community in the most desperate of times.

Within this financial year WEB has supported a total of 746 individuals: providing a mixture of 1-1 and group support to 602 individuals. WEB further provided telephone support & signposting to a further 144 individuals.

- 374 adults accessed a range of therapeutic 1-1 and/or group mental health support (242 women and 131 men, 1 adult identified as non binary)
- 228 children/young people accessed a range of therapeutic 1-1 and/or group mental health and well being support (96 boys, and 120 girls -12 young people identified as non-binary)
- Additionally WEB trained and upskilled 28 new volunteers
- WEB provided a total of 57 crisis listening appointments
- WEB provided 958 counselling sessions to 120 adults 18+ (73 women, 47 men)
- WEB provided a wide range of Personal & Professional Development training to a total of 226 individuals in this financial year (134 adults and 92 children/young people)
- WEB provided telephone/signposting support to 144 individuals.
- WEB has managed to provide a total of 350 hampers to individuals/families in need with the support of Wirral Borough Council's Household Support Fund.
- WEB Provided Trauma Informed Training to a total of 76 Professionals across Merseyside & West Cheshire
- 28 new volunteers were trained and upskilled with a total of 216hrs of personal and professional development training. Training programmes ranged from Volunteer inductions training to suicide reduction and prevention training, Food Hygiene Level 2 Certificate, Listening and Emotional Boundaries Training to name a few.
- 295hrs of personal and professional development training was provided to WEB Staff team; which ranged from Systemic Practise Training, to Food Hygiene Level 2 Cert to Trauma Informed Training to name but a few.
- 3217 hrs of Service user training: WEB has provided a massive 3217hrs of service user training. The training ranged from our 60hr People Tree Programme (trauma recovery for teenagers impacted by DA) to 104hr NFFT programme, to 34hrs Caring Dads programme to name just a few

Women's Enterprising Breakthrough

Company Registration Number - 03036531

Trustees' Annual Report for the year ended 31 March 2024

COLLABORATION & JOINT PARTNERSHIP WORKING

Family Toolbox Alliance: WEB is at the beginning of year 3 of 5 years of WBC 'Family Toolbox' Alliance contract. WEB is absolutely delighted to be part of all the positive changes taking place with 'early help interventions' for families in Wirral, and pleased to be able to share just a few of the achievements from Year 2. Just one of these being that the additional funding brought into Wirral by Alliance Partner organisations this year to fund their services is a massive : £1,084, 415

Family Toolbox Alliance: Achievements Year 2:

Within our 2nd year as an Alliance, we have managed to reach and support a massive 8916 beneficiaries (5032 children, and 3884 parents). Ward data shows that Alliance partners continue to reach families from more economically challenged communities, with the greatest number living in Birkenhead 43%, Wallasey 30%, Wirral West 11%, and Wirral South 16%.

The most popular search on Family Toolbox website was for support around: 1. Parenting Support 2. Development & Play, 3. Child's Behaviour 4. Sleep, 5. Parental Mental Health.

Following support from Family Toolbox Alliance Services:

- 87% of families said that they felt more confident and/or resilient to trust their decisions
- 86% felt less isolated and/or felt that they had support when they needed it
- 88% Felt they knew where to turn to if they needed more or different support
- 87% felt equipped to manage their family's and/or child's needs
- 88% understood ways in which they could support their child.

WEB & Cradle to Career: (C2C): WEB continues to be involved in the North Birkenhead Cradle to Career initiative since its inception. The vision is that every child in North Birkenhead thrives, throughout childhood and into adulthood. The mission is for North Birkenhead to become a community that works together to give every child and young person the abilities and well-being that will enable them to succeed. In 2022' WEB was successful with a tender from C2C for delivering 'trauma informed practise training' for professionals from MDT teams. MDT Staff who had completed their training stated that they would like more training, if possible, delivered by WEB staff. WEB have since been commissioned to deliver further training for professionals from the MDT

Professionals Training MDT Team: C2C MDT team had requested; 'Professional, Emotional Boundaries and Facilitation Training' as they felt that they would like to build up their confidence in facilitating group training and being able to manage 'difficult situations' or manage 'challenging behaviour' appropriately. So in conjunction with C2C and MDT requests, WEB designed and delivered a 30hr programme for MDT staff. This training was very well received and we received lots of positive feedback on how it had impacted upon professionals working practises, just a small sample of evaluation comments stated as below:

"It has made me more aware of how I interact with my clients, and I am sharing the ideas and knowledge that I have gained. I also promote WEB and it's amazing courses to my clients and can give first hand experience of what they have done for me".

Cradle To Career: Trauma Recovery Programmes- Service Users: WEB were also commissioned to deliver some Trauma Recovery Training programmes for service users impacted by a wide variety of trauma; the majority of referrals were from MDT team and we delivered to a group of 7 women and a group of 7 men who had been through trauma, and either Child Protection process or were in child in need process. This was quite complex and emotional training programme to deliver due to the complexities of need. However the impact felt by participants was extremely humbling for us to hear. A small sample of feedback as below:

"I would recommend this course, it's very therapeutic to people if they are willing to work on themselves.. The groupwork is both challenging and beneficial".

"Learning about the brain functions, and how we can heal ourselves with the right methods, and that trauma doesn't have to be a permanent thing in life".

WEB is really proud of the training that our team have delivered to parents and carers, and proud of the differences and impact we are making for children and families within our communities.

Women's Enterprising Breakthrough

Company Registration Number - 03036531

Trustees' Annual Report for the year ended 31 March 2024

SEND Collaboration: WEB, Koala NW, Equilibrium & Positivtree:

Following on from our Diversity + programme last year which was funded by Cradle 2 Career to support SEND needs. Our partnership work has grown and Koala NW, Equilibrium, Positivtree and WEB Merseyside – came together to apply to the Cradle 2 Career Collaboration Fund. The success of our application has enabled us to form a new partnership and introduce our SEND Collaboration

Through a collaboration of our 4 organisations we wanted to deliver a project that ensures that every family living in the north end with a child/ren with additional needs has a support network they can turn to. A collaboration that offers a range of support for parents to provide emotional and wellbeing support as well as coping strategies and fun activities for both parents and children in the north end.

Project Aims: was to support Families with a child with a Special Educational Need and Disability (SEND) who live in North Birkenhead and/or go to school there; and to support families to:

- Reduce isolation/feel less lonely
- Improve parental mental health and wellbeing
- Provide fun stimulating activities for children aged 0-11 years

Our project also met the aims of Collaboration Fund and some of the aims of the 10-Part Childhood Offer.

WEB have delivered 45 sessions to our Diversity Plus group, (support group for mums of children with SEND (special educational needs disabilities) a total of 15 women have regularly accessed this weekly group support over the past year.

Mental Health Collaboration: WEB Merseyside and Birkenhead Sings collaborated together to create a choir; the aim to improve mental health and well being. WEB hosted the space and advertised out to our women's groups and Birkenhead Sings facilitated the group Choir. The women chose to name the group 'Mindful Voices Choir' the programme was 10 weeks long and was a small but very well attended choir which served its purpose well; and received lovely feedback from the women who attended, who wished we could have extended the programme.

WEB Collaboration Work with: Wirral Borough Council: Home School Team: WEB was commissioned to work with WBC Home School Team to develop and deliver a 3-way approach to working with trauma.

- 1 to teenagers not in education (The People Tree Programme 4hrs pw x 26wks)
- 1 to parents of teenagers not in education (P2MP for adults 30hr programme delivered 3hrs per x 10wks)
- 1 to WBC staff who work with young people to support their integration back into schools (Intro to Counselling Skills & Personal Development Prog-30hrs delivered 3hrs per week x 10wks)

The People Tree Programme-for teenagers- delivery of this programme started in February 2023-August 2023 working with 7 boys group from home school, this went really well with the boys fully engaging in the programme and building up trust with WEB staff and coming out of their comfort zone, trying new activities, and engaging with the emotional health and well being programme.

Pathways 2MPOWERment: for parents started after half term first week in March and parents engaged really well and enjoyed the learning and the importance of putting in good emotional boundaries into place with their children.

Women's Enterprising Breakthrough

Company Registration Number - 03036531

Trustees' Annual Report for the year ended 31 March 2024

Introduction to counselling skills & Personal Development Training: Unfortunately the staff from home school had difficulty committing to training dates for their staff team but they managed to attend 1.5 days of training as opposed to the 30hrs that was agreed upon. However the team informed us that they benefitted greatly from the training they received from WEB; a few comments from staff evaluations stated that they:

"Loved the way the room was set up- nurturing environment. That everyone could contribute to the rules. That the leaders of the course were in the circle on the same level and joined in with the exercises"

"Excellent! Would like this periodically moving forward thank you so much!"

We also had a wealth of positive feedback from parents re: our 3 way approach and below are a small sample of examples, one parent said:

"I feel my own behaviour at home is calmer and more regulated and as a result, this is having a positive impact on my son and his behaviour too. I feel I handle things better".

Another parent feedback that:

"I am still surprised that he attended the group and kept going. I feel really proud of him as didn't think he would."

Another parent commented about her child:

"He loves going to the group each week which for him is massive as he rarely attends school".

WEB team were really excited to be part of and deliver this pilot programme and this innovative way of working with the Local Authority.

Men Too Charity & WEB Collaboration: Caring Dads Programme: WEB worked together in joint partnership to deliver Domestic Abuse Programme for Men. As both charities have staff who are trained and licensed 'Caring Dads' facilitators we decided to utilise the skills of both trainers by delivering the The Caring Dads programme. This is a CBT programme designed to increase fathers' awareness as to the wellbeing and safety of their children, build capacity for the application of child-centered fathering and promote respectful co-parenting with children's mothers. This is a national program originating in Canada (33-hour programme, run over 17 weeks, or 11 weeks re: group preference). This is a service open to men who voluntarily wish to take part. This was the 2nd delivery of WEB's contracted programme -(Wirral Borough Council funded). The client group WEB/Men Too worked with on this programme was a small (6 each programme) but very diverse group with multiple, complex and neurodiverse needs.

Collaboration Work-Vauxhall Law Centre & WEB:

WEB Merseyside: has been part of a pilot project in which Vauxhall Law Centre worked with several of our clients; providing them with guidance and benefits advice. The feedback that we received from our clients from engaging with Vauxhall Law Centre was very positive, they felt listened to, understood, and felt supported by Vauxhall Law Centre staff. Unfortunately, the demand for appointments outweighed the number of available appointments during this pilot period, showing clear evidence of need.

Collaboration: WEB & Wirral Borough Council's Household Support Fund:

With support from WBC Household Support Fund WEB has managed to provide a total of 350 hampers to individuals/families in need. All of this practical support has been gratefully received by our service users as many of them have been suffering badly with their mental health due to the pressures of the cost of living crisis. Within this period WEB had several direct 'emergency requests' for food support from families in need; and were able to assist these families with 'emergency food hampers' which they informed us 'helped them massively' and that they 'were very grateful for the support'. Whilst it is very sad and difficult for WEB to receive these calls, we are extremely grateful to WBC household support fund which has enabled us to meet these critical needs for families in our community.

Women's Enterprising Breakthrough

Company Registration Number - 03036531

Trustees' Annual Report for the year ended 31 March 2024

Women's Services:

This past year has been a very difficult year with WEB having to reduce staffing hours, and the ending of staff contracts when grant funding ended; resulting in WEB having to cease unfunded weekly support groups. WEB had been funding women's service from 'unrestricted funding' for over 12mths before we made the difficult decision to close some of these much needed women's services whilst we worked on securing future funding.

Prior to our having to cease our weekly 'Sunshine & Soul Food Prescriptions' for women. WEB had managed to host a total of 75 x weekly sessions, this included Blossom Group, Sanctuary, Wildflower a Choir group and an additional Crochet Group. These small weekly therapeutic support groups were regularly attended by a total of 156 individual women.

Adult Counselling Service:

WEB's counselling services has also suffered from our reduction in staffing levels; as we have had to reduce the number of volunteer induction training programmes we delivered due to limited resources. However, our counselling manager has worked hard and been able to facilitate a total of 958 x 1-1 therapeutic counselling appointments in the past 12months. WEB has seen an increase in the number of men's counselling appointments that we provide; with women attending 585 appointments and men attending 373 appointments.

TRAINING:

Commissioned Trauma Informed Training for: Professionals

WEB is delighted that through word of mouth recommendations; WEB has expanded its training delivery from Merseyside to across West Cheshire for its training programmes for Professionals. As such WEB has managed to provide training for a total of 76 professionals across 34 organisations within this time period.

Youth Services

Youth Groups

The landscape of our youth groups has massively changed over the last couple of years; whereas once we mostly provided support to local young people with varied and disadvantaged backgrounds as well as complex needs. We have found that the number of referrals we have received for support around anxiety, mental health and/or neurodiverse needs and suicide ideation has increased massively as has the complexity of those needs due to dual diagnosis and often the impact of trauma. There is a huge gap in services and not enough support available to meet these needs, due to the complexities of managing and safeguarding especially around suicide ideation in the young people accessing. As such; in order to safeguard and to meet these needs we have had to reduce the size of the groups we support to adequately support those complexities of needs. Equally we have had to increase our volunteer hours and staff hours in these sessions so that we can safely and adequately meet the support requirements of the young people referred to WEB services. Due to reduced income and resources; we had to make the very difficult decision to temporarily close one of our youth groups for 9-12yr old young women's group we had funded this group from unrestricted funding for 12mths before we made this decision.

Young Women's Group (9-12yr olds) WEB managed to deliver 11 weekly sessions in this financial year before the closure of the group.

Young Women's Group: Older girls for 13-18yr olds: WEB has managed to continue providing weekly support via a mixture of small grant fund from PCC and HAF funding. We have delivered a total of 43 weekly sessions.

Young Boy's Group 9-13: WEB has managed to continue providing weekly therapeutic support sessions via a mixture of small grant funding from PCC fund and HAF funding. We have delivered a total of 43 weekly sessions for our boys group.

Women's Enterprising Breakthrough

Company Registration Number - 03036531

Trustees' Annual Report for the year ended 31 March 2024

True Colours Youth Group: Previous consultation over several months with young people informed us of the need to set up a group for (non binary) teenagers who didn't identify with their gender at birth. WEB was successful in its bid to BBC CIN small grants programme to pilot a 3yr project to set up a group; supporting young people to be able to be open to meet up, speak freely without fear of reprisals. Funded from April 2022 this group has been running now for 2 years now, from March 2024 we are in our 3rd and final year of funding. The name the group has picked for itself is 'True Colours' and this runs on a Thursday evening. Whilst it is still a smallish group 10 (at young people's request) it is well attended with an average attendance of 7 young people attending per each week. The group did not want to be a 'campaigning group' and stated that they just wanted a safe space where they could have fun, enjoy other people who identified similar to them, without fear of attack or ridicule.

Youth Training

MoJ PCC Funded Support: DA & Trauma Support for Teenagers:

People Tree Programme: Teenagers 14-17 -Domestic Abuse 60hr Programme
WEB is in the 3rd year of 3yrs funding from the MoJ PCC funding delivering our 60hr People Tree Programme. WEB has provided a specialist and intensive DA program for teenagers (6hrs pw x 10wks) to help change lives, break the cycle of abuse and crime and support them to cope/recover, and ultimately preventing the cycle of repetition with their own families/ future generations. Our teenage DA Trauma programme is an intensive 60hr programme designed with a wealth of knowledge and experience and is based around exploration and healing processes which will take place through a 'experiential' programme of support. Using a mixture of therapeutic arts/sand play/sound therapy, meditation etc. Alongside healthy choices and empowering young people to make positive life choices. The program addresses the identified need for YP. The age range is 14-16yrs who have suffered trauma relating to DA and individuals who are within the care system due to DA. This healing program was facilitated by experienced and qualified therapists who are trained in 'working creatively with trauma'. Whilst this was really hard and emotionally intensive work, it was amazingly successful programme. Giving the young people the opportunity to recover from horrific experiences. The programme used a mixture of the therapeutic arts, music, sand play, guided meditations, sound healing, aromatherapy, affirmations and of course peer support. The evaluations from the groups stated that it was 'lifechanging' and 'healing'. The success of the programme was not only on a personal level, but several of the young people made massive improvements in actually returning to education.

BBC CIN: Money Hero's Training:

In partnerships with a local nursery, schools and community groups WEB has delivered our Money Hero's training programme to 4 cohorts of children. With the youngest group being aged 3-4 and the oldest groups being ages 10-12. A total of 63 young people accessed the training.

The People Tree Programme-for NEET young people- Delivery of this programme started in February 2023-August 2023 working with boys identified from Pilgrim home school who completed a 104hr programme over 26week period.

Intergenerational I.T. Training: WEB has delivered to 3 x cohorts of ITG programs for members of our community who are digitally isolated and have not had the skills or knowledge to access the world of IT. ITG is based on working intergenerationally within our community by utilising the skills of our young people who are 'tech savvy' and our adult service users who want to learn how to use computer/iPad

Staff & Volunteer Training:

WEB invest heavily in our staff and volunteer training. We especially invest in 'upskilling our staff and volunteers' by having them 'shadow' in groups and in trauma recovery programmes to improve their own personal development and skillset in facilitation. There are a range of ways that staff and volunteers improve and progress at WEB, including 'debriefing sessions' and reflective practise supervisions. We aim to cover a wide range of training that improves staff and volunteers for the role that they are in, whilst always looking for opportunities to promote learning and leadership. WEB provided its staff team with a total of 295hrs of personal and professional development training

Thank You to 'ALL OF OUR AMAZING FUNDERS 'for helping us to serve our communities we are extremely grateful for your support and commitment, none of this would have been possible without you.

Women's Enterprising Breakthrough

Company Registration Number - 03036531

Trustees' Annual Report for the year ended 31 March 2024

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The Directors/Trustees are appointed from nominations made to the Annual general Meeting.

The Charity's organisational structure

Bankers	CAF Bank, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ
Accountants	APH Accountants Ltd. 259 Wallasey Village, Wallasey, Merseyside, CH45 3LR

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	(28,678)	26,676
Unrestricted Revenue Funds available for the general purposes of the charity	170,196	210,251
Restricted Revenue Funds	101,858	90,482
Total Funds	272,054	300,733

Financial review of the position at the reporting date, 31 March 2024 .

The Trustees are content with the financial position of the Charity and intend to continue to develop the existing activities. The Charity has increased its funding from providers during the current year as was expected, with sustained funding anticipated in the following year. The Charity had total incoming resources of £339,202 (2023: £513,845) and resources expended of £367,880 (2023: £487,169), which has resulted in a net loss of £28,678 (2023: surplus £26,676). There were no 'other recognised gains and losses' in 2024 or 2023.

The Balance Sheet has, as a result of the above, seen an decrease in total funds to £272,054 (2022: £300,732) of which £170,196 are unrestricted and £101,858 restricted.

The Directors/Trustees take the view that the incoming resources in the foreseeable future will finance the anticipated ordinary activities of the Charity

Women's Enterprising Breakthrough

Company Registration Number - 03036531

Trustees' Annual Report for the year ended 31 March 2024

Policies on reserves.

The Trustees have reviewed the Reserves of the Charity. The Charity is dependent on Grant Income to provide its services and this income is inevitably subject to fluctuation.

In order to provide for possible delays in obtaining adequate funding and to maintain services at their present level, the Trustees consider that they should retain, in Unrestricted Income Funds, sufficient resources to meet four months expenditure.

Based on the Accounts to 31st March 2024, this would require reserves of £122,627. Unrestricted Income Funds at 31st March 2024 were £170,196. Therefore the Trustees believe that the level of reserves at the year end are sufficient to cover any unforeseen shortfalls in restricted funding levels should they ever arise.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

PAUL WHITE

Member of Chartered Management Accountant

APH Accountants Ltd

259 Wallasey Village

Wallasey

Merseyside

CH45 3LR

Women's Enterprising Breakthrough

Company Registration Number - 03036531

Trustees' Annual Report for the year ended 31 March 2024

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Women's Enterprising Breakthrough

Company Registration Number - 03036531

Trustees' Annual Report for the year ended 31 March 2024

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 15 to 35.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 12 September 2024.


Jacqueline Howe (Oct 8, 2024 10:58 GMT+1)

Jacqueline Howe
Director and Trustee

Women's Enterprising Breakthrough

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 15 to 35 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 21.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 11, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Management Accountant, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Women's Enterprising Breakthrough

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Management Accountant;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



PAUL WHITE - Independent Examiner

Chartered Management Accountant

APH Accountants Ltd
259 Wallasey Village
Wallasey
Merseyside
CH45 3LR

This report was signed on 12 September 2024

Women's Enterprising Breakthrough - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	19,732	-	19,732	28,190
Charitable activities	A2	45,151	274,319	319,470	485,655
Total income	A	64,883	274,319	339,202	513,845
Expenditure on:					
Charitable activities	B2	104,937	262,943	367,880	487,169
Total expenditure	B	104,937	262,943	367,880	487,169
Net income for the year		(40,054)	11,376	(28,678)	26,676
Net income after transfers	A-B-C	(40,054)	11,376	(28,678)	26,676
Net movement in funds		(40,054)	11,376	(28,678)	26,676
Reconciliation of funds:-					
	E				
Total funds brought forward		210,250	90,482	300,732	274,056
Total funds carried forward		170,196	101,858	272,054	300,732

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 21 to 35 form an integral part of these accounts.

Women's Enterprising Breakthrough - Statement of Financial Activities for the year ended 31 March 2024

Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	8,053	-	28,190
Charitable activities	A2	287,526	198,129	485,655
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	295,579	198,129	513,845
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	332,775	136,303	487,169
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	332,775	136,303	487,169
Net income for the year		(37,196)	61,826	26,676
Transfers between funds	C	-	-	-
Net movement in funds		(37,196)	61,826	26,676
Reconciliation of funds:-	E			
Total funds brought forward		175,842	98,214	274,056
Total funds carried forward		138,646	160,040	300,732

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

The notes attached on pages 21 to 35 form an integral part of these accounts.

Women's Enterprising Breakthrough - Statement of Financial Activities for the year ended 31 March 2024

Women's Enterprising Breakthrough - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024	2023
	£	£
Funds generated in the year as detailed in the SOFA	(28,678)	26,676
Net resources available to fund charitable activities	<u>(28,678)</u>	<u>26,676</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 21 to 35 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	210,250	90,482	300,732	274,056
Recognised gains and losses before transfers	<u>(40,054)</u>	<u>11,376</u>	<u>(28,678)</u>	<u>26,676</u>
	170,196	101,858	272,054	300,732
Closing revenue funds	<u>170,196</u>	<u>101,858</u>	<u>272,054</u>	<u>300,732</u>

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	170,196	101,858	272,054	300,732

The notes attached on pages 21 to 35 form an integral part of these accounts.

Women's Enterprising Breakthrough - Statement of Financial Activities for the year ended 31 March 2024

**Women's Enterprising Breakthrough
Income and Expenditure Account for the year ended 31 March 2024 as required by the
Companies Act 2006**

	2024 £	2023 £
Income		
Income from operations	339,202	513,845
Investment income		
Gross income in the year before exceptional items	339,202	513,845
Gross income in the year including exceptional items	339,202	513,845
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	367,068	486,427
Depreciation and amortisation	811	744
Total expenditure in the year	367,879	487,171
Net income before tax in the financial year	(28,677)	26,674
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(28,677)	26,674
Retained surplus for the financial year	(28,677)	26,674

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 21 to 35 form an integral part of these accounts.

Women's Enterprising Breakthrough - Balance Sheet as at 31 March 2024

		SORP			
	Note	Ref		2024	2023
				£	£
Fixed assets		A			
Tangible assets	11	A2		472	1,283
Current assets		B			
Debtors	12	B2	126,569	112,796	
Cash at bank and in hand		B4	229,012	386,021	
Total current assets			355,581	498,817	
Creditors: amounts falling due within one year	13	C1	(83,999)	(199,367)	
Net current assets				271,582	299,450
The total net assets of the charity				272,054	300,732

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds					
Restricted Revenue Funds	19	D2	101,858	98,482	
				101,858	90,482
Unrestricted Funds					
Unrestricted Revenue Funds	19	D3	170,196	210,250	
				170,196	210,250
Designated Funds					
Total charity funds				272,054	300,732

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 14.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Women's Enterprising Breakthrough - Balance Sheet as at 31 March 2024

Jacqueline Howe
Jacqueline Howe (Oct 8, 2024 10:58 GMT+1)

Jacqueline Howe

Trustee

Approved by the board of trustees on 12 September 2024

The notes attached on pages 21 to 35 form an integral part of these accounts.

Women's Enterprising Breakthrough

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant funding and voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2022, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The Charity is a public benefit entity. The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to manage those risks.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value of funding and donated income received by the Charity for use in the relevant period.

Categories of Income

Grant Funding is received from grant funders and recognised in the SOFA in the relevant period, dependent on the nature and restrictions imposed by the funder.

General donations are recognised in the SOFA in the period in which they are received.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Women's Enterprising Breakthrough

Notes to the Accounts for the year ended 31 March 2024

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Furniture and equipment	20 and 25	% straight line
-------------------------	-----------	-----------------

A regular annual review of the likelihood of asset impairment is undertaken.

Debtors

Women's Enterprising Breakthrough

Notes to the Accounts for the year ended 31 March 2024

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are measured at the value of the financial obligation at the balance sheet date.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments to the Charity's position or performance.

Women's Enterprising Breakthrough

Notes to the Accounts for the year ended 31 March 2024

5 Net surplus before tax in the financial year

	2024 £	2023 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	811	744
Pension costs	4,073	6,056

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the Charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs	2024 £	2023 £
Gross Salaries excluding trustees and key management personnel	218,290	317,797
Employer's National Insurance for all staff	10,254	20,059
Employer's operating costs of defined contribution pension schemes	4,073	6,056
Total salaries, wages and related costs	232,617	343,912

The estimated full time equivalent number of all staff employed in the year was	10	12
---	----	----

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	10	12
<i>The estimated full time equivalent number of all staff employed as above</i>	10	12

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

Women's Enterprising Breakthrough

Notes to the Accounts for the year ended 31 March 2024

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
WBC Alliance	63,854	(63,854)	31,882	31,882
One Wirral	19,156	(19,156)	-	-
BBC Children in Need	10,865	(8,182)	-	2,683
C2C Div Partnership	11,897	(11,897)	18	18
HAF	-	-	2,333	2,333
WBC 3 Way	13,529	(13,529)	-	-
Cost of Living	30,672	(30,672)	-	-
Other funders	31,989	(31,989)	30,693	30,693
Total	181,962	(179,279)	64,926	67,609
			2024	2023
			£	£
These deferrals are included in creditors			67,609	181,962

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
WBC Alliance	-	-	63,854	63,854
One Wirral	-	-	19,156	19,156
BBC Children in Need	-	-	10,865	10,865
C2C Div Partnership	-	-	11,897	11,897
WBC 3 Way	-	-	13,529	13,529
Cost of Living	-	-	30,672	30,672
National Lottery Main Grant	68,539	(68,539)	-	-
Other Funders	132,072	(132,072)	31,989	31,989
Total	200,611	(200,611)	181,962	181,962
			2023	2022
			£	£
These deferrals are included in creditors			181,962	-

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

Women's Enterprising Breakthrough

Notes to the Accounts for the year ended 31 March 2024

11 Tangible fixed assets

<i>Current Year</i>	Land and Buildings £	Furniture and Equipment £	Motor Vehicles £	Total £
Cost				
At 1 April 2023	-	31,932	-	31,932
At 31 March 2024	-	31,932	-	31,932
Depreciation				
At 1 April 2023	-	30,649	-	30,649
Charge for the year	-	811	-	811
At 31 March 2024	-	31,460	-	31,460
Net book value				
At 31 March 2024	-	472	-	472
At 31 March 2023	-	1,283	-	1,283
 <i>Prior Year</i>				
	Land and Buildings £	Furniture and Equipment £	Motor Vehicles £	Total £
Cost				
31 March 2022	-	29,498	-	29,498
Additions	-	2,434	-	2,434
01 April 2023	-	31,932	-	31,932
Depreciation				
31 March 2022	-	22,400	-	22,400
Charge for the year	-	7,505	-	7,505
Write down of assets during the year	-	744	-	744
01 April 2023	-	30,649	-	30,649
Net book value				
01 April 2023	-	1,283	-	1,283
01 April 2022	-	7,098	-	7,098

All assets are used for direct charitable purposes.

Women's Enterprising Breakthrough

Notes to the Accounts for the year ended 31 March 2024

12 Debtors

	2024	2023
	£	£
Prepayments and accrued income	1,594	1,191
Other debtors	124,975	111,605
	126,569	112,796

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	10,896	23,208
Accruals	9,600	13,187
Deferred Income - Restricted funds	67,609	165,889
PAYE, NIC VAT and other taxes	(4,106)	(2,917)
	83,999	199,367

14 Loans to trustees included in debtors

There are no loans to trustees included in Debtors.

15 Guarantees made by the charity on behalf of trustees

There are no guarantees made by the Charity on behalf of trustees.

16 Income and Expenditure account summary

	2024	2023
	£	£
At 1 April 2023	300,730	274,056
Surplus after tax for the year	(28,677)	26,674
At 31 March 2024	272,053	300,730

17 No related party transactions

There were no transactions with related parties in the year.

Women's Enterprising Breakthrough

Notes to the Accounts for the year ended 31 March 2024

18 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	472	-	-	472
Current Assets	273,856	-	81,725	355,581
Current Liabilities	(83,999)	-	-	(83,999)
	190,329	-	81,725	272,054

At 1 April 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,283	-	-	1,283
Current Assets	428,469	-	70,348	498,817
Current Liabilities	(199,367)	-	-	(199,367)
	230,385	-	70,348	300,733

19 Change in total funds over the year as shown in Note 18 , analysed by individual funds

	Funds brought forward from 2023 £	Movement in funds in 2024 See Note 20 £	Transfers between funds in 2024 See Note 0 £	Funds carried forward to 2025 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	230,384	(40,054)	-	190,330
Total unrestricted and designated funds	230,384	(40,054)	-	190,330
Restricted funds:-				
WBC Alliance	-	(1,652)	-	(1,652)
C2C Div Paternship	-	(4,506)	-	(4,506)
C2C Trauma Training	-	(601)	-	(601)
One Wirral	-	(12)	-	(12)
WBC 3 Way	-	(6)	-	(6)
Sundry other funds	74,409	18,153	-	92,562
Total restricted funds	74,409	11,376	-	85,785
Total charity funds	304,793	(28,678)	-	276,115

Women's Enterprising Breakthrough

Notes to the Accounts for the year ended 31 March 2024

20 Analysis of movements in funds over the year as shown in Note 19

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	52,883	(92,937)	-	(40,054)
Augers	12,000	(12,000)	-	-
Restricted funds:-				
BBC Children In Need - Main grant	8,182	(8,182)	-	-
WBC Alliance	102,322	(103,974)	-	(1,652)
C2C Div Paternship	7,973	(12,479)	-	(4,506)
WBC Household Support Fund	17,652	(17,652)	-	-
C2C Trauma Training	19,896	(20,497)	-	(601)
HAF Fund	7,490	(7,490)	-	-
Cost of Living	30,672	(30,672)	-	-
Steve Morgan Foundation	7,989	(7,989)	-	-
One Wirral	18,805	(18,817)	-	(12)
WBC 3 Way	28,229	(28,235)	-	(6)
Sundry other funds	25,109	(6,956)	-	18,153
	339,202	(367,880)	-	(28,678)

21 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted Revaluation Reserve

This fund represents the restricted surplus arising on the revaluation of the charity's assets.

22 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Women's Enterprising Breakthrough

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

23 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
Voluntary income- Donations etc.	19,732	-	19,732	28,190
Total donations and gifts from individuals	19,732	-	19,732	28,190
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	19,732	-	19,732	28,190

Women's Enterprising Breakthrough

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

	Current year Funds 2024 £	Current year Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Charitable activities				
BBC Children in Need - main grant	-	8,182	8,182	34,056
BB Children In need - small grant		-	-	
WBC - Alliance	-	102,322	102,322	-
C2C Div +	-	7,973	7,973	-
WBC Household support fund	-	17,652	17,652	18,795
C2C - Trauma Training	-	19,896	19,896	-
HAF fund	-	7,490	7,490	-
Steve Morgan Foundation	-	7,989	7,989	15,978
National Lottery - main grant	-	-	-	137,078
Cost of Living	-	30,672	30,672	-
One Wirral	-	18,805	18,805	-
CF - ITG	-	6,000	6,000	-
WBC - 3 Way	-	28,229	28,229	-
PCC ministry of Justice Funding	-	13,395	13,395	18,000
Other funders	24,066	(256)	23,810	204,342
Total Charitable activities	24,066	268,349	292,415	428,249
Charitable activities - Prior Year analysis				
	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Prior Year	230,120	198,129	428,249	

Women's Enterprising Breakthrough

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

Other Income

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Total Charitable income from funders:-				
Current year - income from funders	45,151	274,319	319,470	485,655
Prior year				
	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2023	2023	2023	
	£	£	£	
Prior Year - Income from funders	287,526	198,129	485,655	
24 Total Income from charitable activities				
Current year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Income from funders	45,151	274,319	319,470	485,655
Total from charitable activities A2	45,151	274,319	319,470	485,655
Income from charitable activities - Prior Year analysis				
Prior year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2023	2023	2023	
	£	£	£	
Total income from charitable trading	-	-	-	
Income from funders	287,526	198,129	485,655	
	287,526	198,129	485,655	

Women's Enterprising Breakthrough

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

25 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Gross wages and salaries - charitable activities	10,252	188,654	198,906	288,279
Employers' NI - Charitable activities	10,254	-	10,254	20,059
Defined contribution pension costs - charitable activities	4,073	-	4,073	6,056
Temporary Staff - Charitable Activities	797	18,587	19,384	29,518
Travel and Subsistence - Charitable Activities	1,389	-	1,389	1,604
Volunteer & Staff training and expenses	5,885	1,573	7,458	18,179
Consultancy and professional fees	22,585	-	22,585	22,891
Refreshments and miscellaneous	-	-	-	480
Repairs, renewals and computer costs	3,051	2,967	6,017	12,130
Rent, heat, light and water	23,989	1,710	25,699	26,625
Centre activities	13,002	44,631	57,633	45,624
Insurance	1,650	-	1,650	138
Telephone, postage and stationery	7,139	4,821	11,960	14,769
Total direct spending B2a	104,066	262,943	367,008	486,352

Women's Enterprising Breakthrough

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2023	2023	2023
	£	£	£
Gross wages and salaries - charitable activities	175,927	112,352	288,279
Employers' NI - Charitable activities	19,059	1,000	20,059
Defined contribution pension costs - charitable activities	5,732	324	6,056
Temporary Staff - Charitable Activities	20,957	8,561	29,518
Travel and Subsistence - Charitable Activities	1,465	139	1,604
Volunteer & Staff training and expenses	4,822	13,357	18,179
Insurance	(312)	450	138
Total direct spending	332,076	136,183	468,259

26 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Financial costs				
Bank charges	60	-	60	75
Depreciation & Amortisation in total for	811	-	811	744
Support costs before reallocation	871	-	871	819
Total support costs - Current Year	871	-	871	819

The basis of allocation of costs between activities is described under accounting policies

The basis of allocation of costs between activities is described under accounting policies

Women's Enterprising Breakthrough

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

27 Other Expenditure - Governance costs

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2023	2023	2023
	£	£	£
Accountancy fees	(120)	120	-
Total Governance costs	(120)	120	-

28 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	104,066	262,943	367,008	486,352
Total support costs	B2d	871	-	871	819
Total charitable expenditure	B2	104,937	262,943	367,879	487,171

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2023	2023	2023
		£	£	£
Total direct spending	B2a	332,076	136,183	486,352
Total support costs	B2d	819	-	819
Total Governance costs	B2e	(120)	120	-
Total charitable expenditure	B2	332,775	136,303	487,171