

Company Registration Number - 03036531

The Charity Registration Number is :- 1045403

Women's Enterprising Breakthrough

Report and Accounts

31 March 2025

Women's Enterprising Breakthrough

Report and accounts for the year ended 31 March 2025

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Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025, 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.

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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.

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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
Jacqueline Howe
Jane Graham

The following persons served as Trustees during the year ended 31 March 2025 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Gaynor Williams
Sharon Stanton
Jacqueline Howe
Jane Graham
Lesley Woods (resigned 8th April 2024)

All the trustees are also members of the charity.

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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.

There has been so much progress and many changes at WEB this past year, it's hard to know where to start, but I will start off with the positive news in which we received the fantastic news that we received our 5yr lottery grant, which will help WEB work towards its planned strategic changes, growth and developments of services and training for our 'Trauma Recovery Hubs'.

This gave our organisation some very much needed support after a very difficult couple of years for the charity on both personal and professional levels. The sad passing of one of our longstanding and ever committed trustees being one of the major losses. Additionally, almost each member of our small staff team were impacted by bereavements and losses over the last 18mths that impacted morale, so this was a very much needed boost to WEB.

This was especially welcome news; as we had received the very disappointing news of our unsuccessful grant application from BBC Children in Need for the 2nd year running. This was especially difficult; as we had managed to keep all of our youth groups open for the first year we had been unsuccessful, with a mixture of small one-off grants and via our unrestricted income. However, this meant we had to make some very difficult decisions in accordance with our contingency and strategic plans. We had months of consultations with all our user groups, before we made the difficult decision to close our youth groups and concentrate on securing future grant funding.

With the very difficult funding climate we are currently in, this has been a devastating blow to all concerned. Not least because our youth groups have been well established and well attended for over 29 years. But more importantly because the landscape of our groups had changed so much and need had increased, as now 100% of young people who accessed services were for support around mental health/and/or neurodiverse needs, suicide ideation, and due to complexity of needs couldn't access 'traditional' youth services; as they felt unsafe for them. Lots of signposting, referrals and consultation with other community groups and the Local Authority took place to support these time spaced closures with our fourth and final group ending in March 2025.

This also meant a loss of one of our centres (Gautby Road-which was our main youth hub) and several well trained and experienced staff (who were -due to their extensive trauma training- thankfully snapped up by other organisations) but nevertheless was a sad loss of skills and experience to our team. On top of this our Centre Manager went off on maternity leave in December, but thankfully we were able to backfill her post.

Our award from The National Lottery meant we could start recruiting and rebuilding our team after a very difficult period of reductions and closures and this brought about some much needed energy and positive change

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Strategic Planning & Theory of Change:

We accessed some external support from Capacity Labs, who supported us with our Theory of change and updating and adapting our strategic plans in accordance to the funding landscape. Brainstorming and visioning the impact we wanted our Trauma Hubs to make helped us separate emotion from business to make the necessary and difficult decisions to close 'unfunded services' and refocus and recharge our energies. Our plans included 'growing our trading arm' WEB S.E. and we have explored several ways that we can bring in an income that aligns with our mission and goals.

Trustees supported my decision to reduce my hours (due to changed caring responsibilities) and employ a consultant 1.5 days per week for 6 months to assist me writing bids, supporting our theory of change, and secure income to help progress our plans. This resulted in our successfully securing £50k 'BOOST' funding from The Postcode Innovation Trust (£25k grant & £25k loan). This enabled us to bring in a deputy CEO who could lead on charitable and operational side of delivery. Providing me with the opportunity to expand our trading arm.

WEB S.E. Development & Sustainability:

Accredited Training Centre & CPD Accreditation: is one of the ways in which WEB is looking to develop income by delivering Therapeutic Counselling qualifications. This will provide more trainee counsellors hours for the charity. Whilst providing increased creative therapies training and placement opportunities for students which will enrich their practise and confidence. There is still quite a lot of background work involved in getting to stage of 'Accredited Centre' however, we have made a good deal of progress since April 2025 when we secured the funding. We still need to secure 'appropriately' sized training rooms' for external inspection, as well as having experienced tutors to deliver we need to appoint internal and external verifiers for the Certification process. Our aims are to start delivering Level 2 in January 2026, so it will be interesting to report progress in year 2 of funding. In addition to this WEB has already managed to secure a couple of small training contracts that will enable us to progress our sustainability plans.

Recruitment & Development: After a long and difficult recruitment process, It has been fantastic having 3 new staff with lots of varying skills and experience in post and developing team building training to embed them in post, sharing the vision and goals. As part of our improved visioning; it was important to us that we acknowledged and secured staff's skills and experience with the appropriate pay scale increase. I am proud to say that we are now an accredited real living wage employer, which has made a positive difference to our recruitment, and we will continue to strive to improve our staff and volunteers work/pay/conditions as we grow. All new staff have completed their 5 day intensive trauma training, and have benefitted massively from this personal development training. Resulting in our new volunteer coordinator feeling confident enough to co-lead on the next Trauma training delivery to MDT team, which has really boosted her confidence and skills and experience.

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Independent Evaluation:

'Empowering Practice: Evaluating Outcomes of Trauma-Informed Training for Community Professionals' (Craddock. T. April 2025).

WEB was fortunate to be chosen as an independent research project from one of the students from Liverpool University Interchange Programme.

Aims: This project aims to analyse the effectiveness of WEB's therapeutic trauma informed training delivery for professionals who work in the community, and to explore if and how this has influenced their working practices. By focusing on the experience of those who have received the training, this project aims to identify the benefits of being 'trauma informed' for professionals and make recommendations for future delivery by WEB.

The findings of the research were overwhelmingly positive, with five key themes identified:

Safety of space: trainees felt safe throughout the training which had a ripple effect, positively influencing other aspects of the training and shaping experiences. The relaxed environment of the training room, established respect with the group, support from the facilitator, and therapeutic activities together fostered a profound sense of safety and stability throughout the sessions.

Connection and belonging in group: positive, long-lasting relationships were formed between trainees, fostering a sense of community and offering different perspectives to understand and learn from trauma. Participants considered their fellow trainees safe people, who they can still turn to for advice and support when needed.

Support from WEB/facilitators: the structure and delivery of the training was adapted to the needs of the groups, with an inclusive approach that optimised outcomes of the training. WEB and the training facilitators provided exceptional support to participants during the training and beyond, taking an active role in supporting the community

Self-discovery and growth: the training guided participants through a journey of self-exploration that enabled them to reflect on their own experiences and discover pathways for healing. Participants noticed improvements to their confidence, self-love, resilience, and understanding of trauma and left the course feeling very empowered.

Professional development: ultimately, the training had positive effects on each professional's working practices, enabling them to implement a trauma informed approach to their duties. Positive working relationships were also built across community service professionals to provide collaborative support to service users as a result of connecting through the training.

Conclusion: Professionals benefited significantly from WEB's training, which provided them a toolset to understand and respond to trauma by integrating all six trauma-informed principles that represented a fulfilment of Maslow's hierarchy of needs. There has been noticeable improvement to the professionals' working practices since developing trauma-informed perspectives

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Cradle to Career & Wirral Youth Alliance: WEB have been asked to be a founding partner in newly formed Wirral Youth Alliance. The Wirral Youth Alliance (Alliance) has been established with the support of C2C in January 2025 as a collective of organisations delivering youth services in the Wirral geographic region. The Alliance is in the process of formalising an approach to submitting joint bids to continue delivering core youth services in Birkenhead.

Background: Prior to Wirral Youth Alliance

The Alliance is established in response to local financial reductions which have led to the youth sector becoming significantly at risk. The Local Authority is under financial constraints which means funding to play and youth will be significantly impacted and puts a number of local organisations under threat. This has added to an increasingly challenging environment to fundraise for youth and play services, yet the demand for an offer continues to grow.

Aims of Wirral Youth Alliance

- Foster Collaboration:** Encourage youth service organisations to work together harmoniously.
- Collaborate on Funding:** Work together to secure and utilise funding effectively.
- Promote Partnership:** Facilitate joint efforts and cooperative projects.
- Avoid Duplication:** Ensure efficiency by avoiding overlapping services.
- Expand Opportunities:** Increase prospects for both young people and organisations.
- Share Best Practices:** Learn from each other and create a space for growth and innovation.
- Highlight Youth Work:** Elevate the importance and visibility of youth services.
- Amplify Youth Voices:** Ensure young people are heard and involved in decision-making.

Domestic Abuse Support: WEB was fortunate to receive some funding from WCVS Step Up fund to continue providing our range of 'wrap around support' for Victims and survivors of domestic abuse. The support we provide is wide ranging from caseworkers who provide that 1-1 specialist support and also signpost to specialist partners (i.e. addiction/alcohol, 1-1 listening support, group support & signposting, training, benefit advice and counselling). Going forward we are looking at a clear pathway for women from the Council led Domestic Abuse Hub to our Trauma Recovery Hub so they can access ongoing support through our work.

Our Domestic Abuse Support for young women has been provided through our therapeutic trauma recovery programme called; The People Tree which has been funded by the Merseyside Police Crime Commissioner for the past 4 years. Alongside this we have also provided 1to1 support, coaching and listening appointments in order to help with recovery, build the confidence and self esteem of our young women.

Wirral Early Help Family Toolbox Alliance:

WEB has moved into its fourth year contract of the 'Early Help' Alliance' with Wirral Council FTB. There are 7 members of the Alliance, including the Local Authority: WEB Merseyside, Koala Northwest, Shaftsbury Youth Club, Caritas, Foundation Years Trust, Ferries Families Group and Wirral Borough Council. As well as delivering earlier interventions for our families, and having better working relationships with our partners, we have the added benefit of being able to support smaller organisations with our membership grants, and work with our members to explore 'gaps' in services.

As the Alliance organisations are all very different, providing a range of targeted and universal services, members agreed a standard set of questions which would demonstrate improvement in family resilience due to accessing whichever service they had used. During this period 407 people answered at least one of the questions. There was a slight increase in the scores over this period.

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- 91% agreed or strongly agreed that as a result of their experience, they were confident and/or resilient to trust their own decisions
- 91% either agreed or strongly agreed that they feel less isolated AND/OR have support they need it as a direct consequence of the FTB services
- 92% agreed or strongly agreed that they know where to turn if they need more or different support for themselves or their family
- 90% agreed or strongly agreed that they are equipped to manage their family's AND/OR child's needs
- 91% agreed or strongly agreed that they understand ways in which they can support their child

Highlights & The Differences We Made:

WEB provides a holistic approach to the most vulnerable and disadvantaged families. Our services are in extremely high demand, the gaps in services are widening as thresholds for support from statutory funded services become increasingly harder to access.

In the last 12 months WEB has provided a wide range of support, which has included:

- 1-1 Welcome Session
- Therapeutic Group Support
- Trauma Recovery Training
- Listening Service
- Introduction to Confidence Training
- Pathways 2MPowerment Programme
- 1-1 Therapeutic counselling
- Sunshine Prescriptions & Soul Food
- Signposting
- D.A. Support & Signposting
- Benefit Advice (Vauxhall Law Service)

Despite the difficulties and many challenges and changes we have had, I am pleased to report on the following highlights and impacts of our work: WEB managed to support a total of 415 individuals providing a mixture of 1-1 and group support which has included 1-1 therapeutic counselling, listening support, training and therapeutic group work, resulting in 100% of our users reporting a reduction in social isolation.

100% of these users have accessed social support networks, informing us that they have built friendships and connections within groups. Additionally, all our services are trauma informed in order to get the best outcomes for our beneficiaries.

100% of beneficiaries who have completed their outcome scales have indicated that their mental health and well being has been improved since accessing support from WEB services. These outcomes are taken from WEMWBS (Warrick & Edinburgh Mental Well being Scale) scale and theory of change questionnaire that are completed at beginning and 6mths later.

Out of the 415 individuals who have accessed our services 265 (65% have accessed therapeutic 1-1 or therapeutic group support that has assisted/is assisting in their recovery process.

100% of these 265 individuals stated that they have learnt to implement a range of coping mechanisms that are helping them to cope with their life issues and increase their skills and coping capacity to manage everyday family life.

Vauxhall Law Services: Benefit support

WEB Merseyside have collaborated with Vauxhall Law Benefits & Advice Services.

To provide additional support to our beneficiaries in these austere times. Vauxhall Law holds a surgery every Friday morning offering face to face and over the phone advice to anyone who needs advice on benefits including PIP, UC and housing.

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Household Support Fund: crisis intervention support

WEB was successful in our 2 x grant applications for Wirral's household support fund over the last 12mths, this fund is quite difficult to manage as it doesn't allow for costings for staff resources, and yet it takes so much staff time. However, due to austerity measures it was important that we could provide as much practical as well as emotional support as possible to struggling families. In total we managed to provide 400 hampers. Partnership work with PHEW services meant we were able to deliver these parcels to families who couldn't afford to pick up their hampers. Our small team received so much thanks and appreciation from our beneficiaries, it made all the hard work more than worthwhile.

Volunteer Services:

WEB has provided 35 volunteers with a wide range of support and training which have improved their confidence, self esteem, and their personal, professional and practical skills and experience. The range of training that has been provided has included: SRAP training (Suicide reduction prevention) Safeguarding, Emotional Boundaries training, ASD & ADHD training, Forest Skills Training, Theory of Change training, Parental Alcohol abuse, Neglect awareness, understanding SEND, Trauma training and several other courses including EHCP plans and Domestic Abuse training. Alongside this, WEB provides 3 full days of induction training and also provides volunteers with supervisions, team meeting and daily debrief sessions.

Our volunteers have the opportunity to upskill in a wide range of areas from fundraising to 1-1 support listening service to volunteer counsellors completing their 100/150 hour diploma/degree placements. To supporting youth, and adult group sessions. Equality is important to us and our volunteers have the opportunity to attend as much training as paid staff do. We have an intensive 'shadowing programme' in which new volunteers 'shadow' experienced staff/volunteers until they feel confident in their role.. This involves giving clear and constructive feedback to improve skills and confidence.

I have tried to take you on a journey of the past 12 months within WEB, as you can see by this lengthy and hopefully informative report. It has been an extremely busy year full of challenges, change, lots of learning, growth and development within our organisation, which I have touched on in the body of this report in order to give you a full picture of where we are up to in our journey.

Finally, we would like to thank all our funders, supporters, sponsors, staff, volunteers and trustees for their support in helping us to make the impact we do in our community.

Thank You

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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 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	26,966	(28,675)
Unrestricted Revenue Funds available for the general purposes of the charity	223,876	170,196
Restricted Revenue Funds	75,144	101,858
Total Funds	299,020	272,054

Financial review of the position at the reporting date, 31 March 2025 .

The Trustees are content with the financial position of the Charity and intend to continue to develop the existing activities. The Charity has maintained 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 £323,705 (2024: £339,202) and resources expended of £296,739 (2024: £367,877), which has resulted in a net surplus of £26,966 (2024: loss £28,675). There were no 'other recognised gains and losses' in 2025 or 2024.

The Balance Sheet has, as a result of the above, seen an increase in total funds to £299,020 (2024: £272,054) of which £223,876 are unrestricted and £75,144 restricted.

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

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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 2025, this would require reserves of £98,913. Unrestricted Income Funds at 31st March 2025 were £223,876. 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

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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.

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Trustees' Annual Report for the year ended 31 March 2025

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 15 to 36.

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 26 June 2025.


J A Howe (Sep 12, 2025 15:43:34 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 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 15 to 36 for the year ended 31 March 2025 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.

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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 2025 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 26 June 2025

Women's Enterprising Breakthrough - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, 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
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	A1	13,927	-	13,927	19,732
Charitable activities	A2	45,668	258,657	304,325	319,470
Investments	A4	5,453	-	5,453	-
Total income	A	65,048	258,657	323,705	339,202
Expenditure on:					
Charitable activities	B2	65,611	231,128	296,739	367,877
Total expenditure	B	65,611	231,128	296,739	367,877
Net income for the year		(563)	27,529	26,966	(28,675)
Transfers between funds	C	54,243	(54,243)	-	-
Net income after transfers	A-B-C	53,680	(26,714)	26,966	(28,675)
Net movement in funds		53,680	(26,714)	26,966	(28,675)
Reconciliation of funds:-					
Total funds brought forward	E	170,196	101,858	272,054	300,732
Total funds carried forward		223,876	75,144	299,020	272,057

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 36 form an integral part of these accounts.

Women's Enterprising Breakthrough - Statement of Financial Activities for the year ended 31 March 2025

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

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income & Endowments from:				
Donations & Legacies	A1	8,053	-	19,732
Charitable activities	A2	121,341	198,129	319,470
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	129,394	198,129	339,202
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	213,483	136,303	367,877
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	213,483	136,303	367,877
Net income for the year		(84,089)	61,826	(28,675)
Transfers between funds	C	-	-	-
Net movement in funds		(84,089)	61,826	(28,675)
Reconciliation of funds:-				
Total funds brought forward		210,250	90,482	300,732
Total funds carried forward		126,161	152,308	272,057

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 36 form an integral part of these accounts.

Women's Enterprising Breakthrough - Statement of Financial Activities for the year ended 31 March 2025

Women's Enterprising Breakthrough - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	26,966	(28,675)
Net resources available to fund charitable activities	26,966	(28,675)

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 36 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	170,196	101,858	272,054	300,732
Recognised gains and losses before transfers	(563)	27,529	26,966	(28,675)
	169,633	129,387	299,020	272,057
(From)/To unrestricted revenue funds	54,243	(54,243)	-	-
Closing revenue funds	223,876	75,144	299,020	272,057

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	223,876	75,144	299,020	272,057

The notes attached on pages 21 to 36 form an integral part of these accounts.

Women's Enterprising Breakthrough - Statement of Financial Activities for the year ended 31 March 2025

**Women's Enterprising Breakthrough
Income and Expenditure Account for the year ended 31 March 2025 as required by the
Companies Act 2006**

	2025	2024
	£	£
<i>Income</i>		
Income from operations	318,252	339,202
Investment income		
Interest receivable	5,453	-
Gross income in the year before exceptional items	323,705	339,202
Gross income in the year including exceptional items	323,705	339,202
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	296,267	367,068
Depreciation and amortisation	472	811
Total expenditure in the year	296,739	367,879
Net income before tax in the financial year	26,966	(28,677)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	26,966	(28,677)
Retained surplus for the financial year	26,966	(28,677)

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 36 form an integral part of these accounts.

Women's Enterprising Breakthrough - Balance Sheet as at 31 March 2025

		SORP		2025	2024
		Note Ref		£	£
Fixed assets		A			
Tangible assets	11	A2		-	472
Current assets		B			
Debtors	12	B2	75,687	126,569	
Cash at bank and in hand		B4	327,697	229,011	
Total current assets			403,384	355,580	
Creditors: amounts falling due within one year	13	C1	(104,364)	(83,997)	
Net current assets				299,020	271,583
The total net assets of the charity				299,020	272,054

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

Restricted funds					
Restricted Revenue Funds	20	D2	75,144	101,858	
				75,144	101,858
Unrestricted Funds					
Unrestricted Revenue Funds	20	D3	223,876	170,196	
				223,876	170,196
Designated Funds					
Total charity funds				299,020	272,054

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 2025

J A Howe

J A Howe (Sep 12, 2025 15:43:34 GMT+1)

Jacqueline Howe

Trustee

Approved by the board of trustees on 26 June 2025

The notes attached on pages 21 to 36 form an integral part of these accounts.

Women's Enterprising Breakthrough

Notes to the Accounts for the year ended 31 March 2025

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 2025

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

Women's Enterprising Breakthrough

Notes to the Accounts for the year ended 31 March 2025

Debtors

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 2025

5 Net surplus before tax in the financial year

	2025 £	2024 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	472	811
Pension costs	3,090	4,073

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	2025 £	2024 £
Gross Salaries excluding trustees and key management personnel	158,682	218,290
Employer's National Insurance for all staff	6,901	10,254
Employer's operating costs of defined contribution pension schemes	3,090	4,073
Total salaries, wages and related costs	168,673	232,617

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

Engaged on charitable activities	10	12
The estimated full time equivalent number of all staff employed as above	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 2025

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	31,882	(31,882)	32,622	32,622
PCC MOJ		-	7,342	7,342
BBC Children in Need	2,683	(2,683)	-	-
C2C Div Plus	18	(18)	4,757	4,757
HAF	2,333	(2,333)	6,067	6,067
National Lottery	-	-	15,000	15,000
C2C Pathfinder	-	-	17,976	17,976
Koala Pathfinder	-	-	3,450	3,450
Other funders	30,693	(30,693)	8,941	8,941
Total	67,609	(67,609)	96,155	96,155

	2025	2024
	£	£
These deferrals are included in creditors	96,155	67,609

<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)	31,882	31,882
One Wirral	19,156	(19,156)	-	-
BBC Children in Need	10,865	(8,182)	-	2,683
C2C Div Patnership	11,897	(11,897)	18	18
WBC 3 Way	13,529	(13,529)	-	-
Cost of Living	30,672	(30,672)	-	-
HAF	-	-	2,333	2,333
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	-

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 2025

11 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Furniture and Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	-	31,932	-	31,932
At 31 March 2025	-	31,932	-	31,932
Depreciation				
At 1 April 2024	-	31,460	-	31,460
Charge for the year	-	472	-	472
At 31 March 2025	-	31,932	-	31,932
Net book value				
At 31 March 2025	-	-	-	-
At 31 March 2024	-	472	-	472

<i>Prior Year</i>	Land and Buildings	Furniture and Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
01 April 2023	-	29,498	-	29,498
Additions	-	2,434	-	2,434
31 March 2024	-	31,932	-	31,932
Depreciation				
01 April 2023	-	23,211	-	23,211
Charge for the year	-	7,505	-	7,505
Write down of assets during the year	-	744	-	744
31 March 2024	-	31,460	-	31,460
Net book value				
31 March 2024	-	472	-	472
01 April 2023	-	6,287	-	6,287

All assets are used for direct charitable purposes.

Women's Enterprising Breakthrough

Notes to the Accounts for the year ended 31 March 2025

12 Debtors

	2025	2024
	£	£
Prepayments and accrued income	-	1,594
Other debtors	75,687	124,975
	75,687	126,569

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,774	10,895
Accruals	10,840	9,600
Deferred Income - Restricted funds	96,155	67,609
PAYE, NIC VAT and other taxes	(4,406)	(4,106)
	104,363	83,998

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 Revaluation reserve

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Current year				
At 1 April 2024	-	-	-	-
Transfers in the year	(54,243)	-	(54,243)	-
At 31 March 2025	(54,243)	-	(54,243)	-

17 Income and Expenditure account summary

	2025	2024
	£	£
At 1 April 2024	272,055	300,732
Surplus after tax for the year	26,966	(28,677)
At 31 March 2025	299,021	272,055

18 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 2025

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

At 31 March 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	328,240		75,144	403,384
Current Liabilities	(104,364)	-	-	(104,364)
	223,876	-	75,144	299,020

At 1 April 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	472	-	-	472
Current Assets	253,722	-	101,858	355,580
Current Liabilities	(83,997)	-	-	(83,997)
	170,197	-	101,858	272,055

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

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 21 £	See Note 22 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	170,196	(563)	54,243	223,876
Total unrestricted and designated funds	170,196	(563)	54,243	223,876
Restricted funds:-				
BBC Children In Need - Main grant	-	280	-	280
WBC Alliance	(1,652)	1,652	-	-
C2C Div Plus	(4,506)	4,506	-	-
C2C Trauma Training	(601)	601	-	-
National Lottery	-	643	-	643
One Wirral	(12)	12	-	-
WBC 3 Way	(6)	6	-	-
Sundry other funds	108,635	19,829	(54,243)	74,221
Total restricted funds	101,858	27,529	(54,243)	75,144
Total charity funds	272,054	26,966	-	299,020

Women's Enterprising Breakthrough

Notes to the Accounts for the year ended 31 March 2025

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	53,048	(53,611)	-	(563)
Augers	12,000	(12,000)	-	-
Restricted funds:-				
BBC Children In Need - Main grant	12,683	(12,403)	-	280
WBC Alliance	69,610	(67,958)	-	1,652
C2C Div Plus	11,243	(6,737)	-	4,506
WBC Household Support Fund	26,895	(26,895)	-	-
C2C Trauma Training	4,344	(3,743)	-	601
HAF Fund	84	(84)	-	-
National Lottery	75,000	(74,357)	-	643
One Wirral	-	12	-	12
WBC 3 Way	-	6	-	6
Sundry other funds	58,798	(38,969)	-	19,829
	323,705	(296,739)	-	26,966

22 Details of transfers between funds in

The transfers shown in note 20 above are:-

	2025 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	54,243
To/(from) Restricted Revenue Funds	- 54,243
Net transfers	-

23 The purposes for which the funds as

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'.

Women's Enterprising Breakthrough

Notes to the Accounts for the year ended 31 March 2025

Restricted Revaluation Reserve

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

-

24 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 2025 as required by the SORP 2015

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

25 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts from individuals				
Voluntary income- Donations etc.	13,927	-	13,927	19,732
Total donations and gifts from individuals	13,927	-	13,927	19,732
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	13,927	-	13,927	19,732

Women's Enterprising Breakthrough

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

	Current year Funds 2025 £	Current year Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Charitable activities				
BBC Children in Need - main grant	-	12,683	12,683	8,182
BB Children In need - small grant		-	-	
WBC - Alliance	-	69,610	69,610	102,322
C2C Div +	-	11,243	11,243	7,973
WBC Household support fund	-	26,895	26,895	17,652
C2C - Trauma Training	-	4,344	4,344	19,896
HAF fund	-	84	84	7,490
Steve Morgan Foundation	-	-	-	7,989
National Lottery - main grant	-	75,000	75,000	-
Cost of Living	-	-	-	30,672
One Wirral	-	-	-	18,805
CF - ITG	-	-	-	6,000
WBC - 3 Way	-	-	-	28,229
PCC ministry of Justice Funding	-	28,526	28,526	13,395
Other funders	2,540	30,272	32,812	23,810
Total Charitable activities	2,540	258,657	261,197	292,415

Charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Prior Year	94,286	198,129	292,415

Women's Enterprising Breakthrough

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Other Income

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Total Charitable income from funders:-				
Current year - income from funders	45,668	258,657	304,325	319,470
<i>Prior year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2024	2024	2024	
	£	£	£	
Prior Year - Income from funders	121,341	198,129	319,470	

26 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Income from funders	45,668	258,657	304,325	319,470
Total from charitable activities A2	45,668	258,657	304,325	319,470

Income from charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Total income from charitable trading	-	-	-
Income from funders	121,341	198,129	319,470
	121,341	198,129	319,470

Women's Enterprising Breakthrough

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

27 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Bank Interest Receivable		5,453	-	5,453	-
Total investment income	A4	5,453	-	5,453	-

28 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2025	2025	2025	2024
		£	£	£	£
Gross wages and salaries - charitable activities		(9,384)	143,644	134,260	198,906
Employers' NI - Charitable activities		5,885	1,016	6,901	10,254
Defined contribution pension costs - charitable activities		3,090	-	3,090	4,073
Temporary Staff - Charitable Activities		24	24,398	24,422	19,384
Travel and Subsistence - Charitable Activities		1,385	233	1,618	1,389
Volunteer & Staff training and expenses		3,573	727	4,300	7,458
Consultancy and professional fees		34,492	7,080	41,572	22,585
Repairs, renewals and computer costs		17,228	-	17,228	6,017
Rent, heat, light and water		548	14,950	15,498	25,699
Centre activities		3,292	38,455	41,747	57,633
Insurance		1,668	55	1,723	1,650
Telephone, postage and stationery		3,278	570	3,848	11,960
Total direct spending	B2a	65,079	231,128	296,207	367,008

Women's Enterprising Breakthrough

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

<i>Prior Year</i>	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Gross wages and salaries - charitable activities	86,554	112,352	198,906
Employers' NI - Charitable activities	9,254	1,000	10,254
Defined contribution pension costs - charitable activities	3,749	324	4,073
Temporary Staff - Charitable Activities	10,823	8,561	19,384
Travel and Subsistence - Charitable Activities	1,250	139	1,389
Volunteer & Staff training and expenses	(5,899)	13,357	7,458
Insurance	1,200	450	1,650
Total direct spending	212,732	136,183	367,008

29 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Financial costs				
Bank charges	60	-	60	60
Depreciation & Amortisation in total for	472	-	472	811
Support costs before reallocation	532	-	532	871
Total support costs - Current Year	532	-	532	871

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 2025 as required by the SORP 2015

30 Other Expenditure - Governance costs

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Accountancy fees	(120)	120	-
Total Governance costs	(120)	120	-

31 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	65,079	231,128	296,207	367,008
Total support costs	B2d	532	-	532	871
Total charitable expenditure	B2	65,611	231,128	296,739	367,879

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2024	2024	2024
		£	£	£
Total direct spending	B2a	212,732	136,183	367,008
Total support costs	B2d	871	-	871
Total Governance costs	B2e	(120)	120	-
Total charitable expenditure	B2	213,483	136,303	367,879