THE FIRST STEP LTD

England & Wales · Charity number 1054533

Details

Other names	KNOWSLEY DOMESTIC VIOLENCE SUPPORT SERVICE, FIRST STEP
Status	Registered
Legal form	Charitable company
Company number	03172572
Registered	1996-04-11
Register	View on the Charity Commission register

Contact

Address	First Step Centre Old Schoolhouse St Johns Road Huyton Liverpool L36 0UX
Phone	01515483333
Email	enquiries@thefirststep.org.uk
Website	www.thefirststep.org.uk

Activities

Objects: THE PROVISION OF SERVICES DIRECTED TOWARDS THE PREVENTION OF DOMESTIC VIOLENCE AND THE RELIEF AND SUPPOT OF PERSONS WHO HAVE SUFFERED OR ARE IN DANGER OF SUFFERING VIOLENCE FROM PERPETRATORS KNOWN TO THEM. TO ADVANCE THE EDUCATION OF VOLUNTARY AND STATUTORY AGENCIES AND THE PUBLIC IN ALL ASPECTS OF DOMESTIC VIOLENCE,ITS CAUSES AND PREVENTION.

Activities: Provision of information, advice, support services and refuge to any resident of Knowsley Borough affected by domestic violence including victim/survivors and children

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Accommodation/housing
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE KNOWSLEY
- Knowsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,404,742	£1,300,628	£648,139	27
2024-03-31	£1,515,806	£1,303,349	£544,025	24
2023-03-31	£1,095,043	£998,411	£331,568	23
2022-03-31	£882,180	£855,441	£234,936	21
2021-03-31	£712,747	£700,544	£208,197	17

Trustees

Name	Role	Appointed
ALISON hulse Mrs		2024-08-20
Germaine Fryer		2022-12-10
Hayley Thornton		2022-12-10
Heather Roche		2022-12-10
JESSICA Privilege		2022-12-10
Kevin Rigby		2018-04-19
Malka Livingstone Mrs		2022-12-06

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THE FIRST STEP LTD

England & Wales - Charity number 1054533

Accounts

Charity registration number 105433 (England and Wales)

Company registration number 03172572

THE FIRST STEP LTD

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K Rigby Ms G D Fryer Ms M Livingstone Ms J Privilege Ms H Thornton Mrs A M Hulse (Appointed 2 December 2024)
Secretary	Ms C Grant
Charity number (England and Wales)	105433
Company number	03172572
Registered office	The Old Schoolhouse St John's Road Huyton Merseyside L36 0UX
Auditor	DSG Audit Castle Chambers 43 Castle Street Liverpool L2 9TL
Bankers	NatWest Bank Aintree Liverpool L9 0EG
Solicitors	MSB Solicitors MSB House 20-22 Tapton Way Wavertree Business Village Liverpool L13 1DA

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
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THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025

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

The Board of Trustees is satisfied with the performance of The First Step Ltd during the year and the position at 31st March 2025 and consider the agency is in a position to continue its activities during the coming year, and that The First Step assets are adequate to fulfil its obligations.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities
The First Step Vision: "To convert Knowsley's domestic violence & abuse challenges into real solutions by creating new ways of working to stop domestic violence & abuse".

The First Step Values
We at The First Step put survivors at the heart of everything we do and our key values are:

- **Non-judgemental**
  We are accepting of all differences and choices
- **Empowerment**
  We support survivors to make informed choices
- **Trust**
  We build honest and open relationships in a safe space
- **High Quality Service**
  We are always improving and embracing positive change

A summary of The First Step as set out in its governing document:
As set out in the Memorandum and Articles of Association, The First Step is established to:

- Ensure comprehensive support and protection for people experiencing domestic abuse.
- Promote inter agency co-operation, training and awareness among professionals working in the field.
- Improve and expand the support and protection services available to survivors, and where necessary, develop new services and facilities.
- Encourage initiatives aimed at the prevention of domestic abuse.
- Provide clear information about available services through a range of communication channels including publicity materials, leaflets, posters, cards, and directories.
- Monitor and evaluate the effectiveness of the services we provide, ensuring alignment with our Equal Opportunities Policy.

These objectives continue to guide all our activities, ensuring that our services remain survivor-led, responsive, and impactful, while driving forward real change in how domestic abuse is addressed across Knowsley and beyond.

Trustee Recruitment and Training
The First Step is committed to ensuring strong governance through the recruitment and development of a skilled and diverse Board of Trustees. Trustee recruitment is carried out in line with our governance policies and the requirements of the Charity Commission, with a focus on bringing in individuals who can offer relevant expertise, lived experience, and a commitment to our mission of ending domestic abuse. All new trustees undertake a comprehensive induction programme to familiarise them with the organisation, their legal responsibilities, and the strategic priorities of The First Step.

Ongoing training and development opportunities are provided to ensure trustees remain informed about changes in legislation, safeguarding, risk management, and best practice within the domestic abuse and charity sectors. All trustees also complete safeguarding training, ensuring they are confident in their duties to protect and promote the welfare of those who use our services. This commitment to robust recruitment and continuous learning enables our trustees to provide effective oversight, strategic leadership, and accountability on behalf of the organisation and the communities we serve.

Employees
Our employees are highly skilled, dedicated, and qualified to deliver specialist support to those affected by domestic abuse. Staff training and professional development are central to our approach, ensuring that our team is equipped to respond effectively to a wide range of complex needs. Employees hold recognised qualifications including Independent Domestic Abuse Advocate (IDVA), Independent Domestic and Sexual Violence Advocate (IDSVA), Stalking IDVA, and Honour Based Abuse Advocate (HBA). This breadth of expertise ensures that survivors receive informed, specialist, and person-centred support, tailored to their unique circumstances.

All staff are DBS checked and receive regular supervision, reflective practice, and opportunities for continuous professional development to maintain the highest standards of practice.

Activities
- Refuge for women and children
- Independent Domestic Violence Advocacy service
- Community Based Support and Outreach
- Coffee Mornings
- Wellness Sessions
- Support for children including 1-1 and group
- Access to counselling and therapeutic support
- Community excursions and trips
- Summer and Christmas Fayre
- Group Programmes
- Gateway programme
- New Beginnings
- Relationships and you
- Moving forward
- Trauma and Solutions
- You and Me, Mum
- Survivor forum

Achievements and performance
The First Step is the only specialist charity in the region supporting anyone affected by domestic abuse or sexual violence. We pride ourselves on delivering high quality advice, support and accommodation to families and individuals.

An explanation of The First Step strategies for achieving its stated objectives
To achieve its objectives a range of services are offered to any resident of the Metropolitan Borough of Knowsley (and surrounding areas for some services), who is or has been in an abusive relationship. The First Step also acts as a resource to other organisations, agencies etc. whose clients have domestic abuse as a presenting or underlying issue.

The First Step provides direct service provision and interventions that break the cycle of domestic abuse to victims/ survivors. The direct services are varied and include one to one support, group programmes and refuge provision. We raise awareness of domestic abuse amongst the local communities and organisations.

Introduction
The First Step is the only independent specialist domestic abuse service in Knowsley, dedicated to supporting anyone who has experienced, or is currently experiencing, domestic abuse. Our mission is to provide safe, accessible, and high-quality support that empowers individuals to rebuild their lives free from violence and control. We take pride in delivering services that are person-centred and shaped by the voices of survivors, ensuring that lived experience informs everything we do. As a trusted and specialist organisation, we not only respond to immediate needs but also work proactively with partners and the wider community to raise awareness, influence change, and strengthen prevention. Through this commitment, The First Step continues to play a vital role in creating a safer, more supportive environment for women, children, and families in Knowsley.

Awareness Raising
Our commitment to ending domestic abuse and violence against women and girls (VAWG) underpins all of our awareness-raising activity. This year we delivered the first Domestic Abuse Conference in Knowsley – Voices for Change, providing a platform for both national and local voices, with guest speakers including the Domestic Abuse Commissioner Nicole Jacobs, the Centre for Women's Justice, Women's Aid, and the Femicide Census. We partnered with Amazon UK to launch a new work placement scheme, supporting survivors to rebuild their lives through meaningful employment opportunities. We also commissioned and published Femicide in Merseyside – 15 Years of Failing Women, a landmark report highlighting systemic failings and calling for urgent reform.

Our Survivor Network has continued to grow and strengthen, giving women with lived experience a collective voice to influence change. Members have contributed to campaigns, spoken at events, and worked alongside professionals to ensure services are shaped by the realities survivors face. The network not only empowers women to share their experiences safely and confidently, but also helps drive improvements in policy, practice, and community awareness across Knowsley and beyond.

Alongside this, our social media channels have remained a vital tool for engagement, raising public awareness, amplifying survivors' voices, and influencing improved responses to domestic abuse and VAWG

Fundraising Activities
Our fundraising activities this year have been underpinned by a commitment to the highest standards of transparency and accountability. We ensure full compliance with the Charity Act, the Fundraising Regulator's Code of Practice, and the Data Protection Act (DPA), safeguarding both our supporters and our organisation. We have delivered a wide range of fundraising initiatives, including community fundraisers and fayres, individual donor giving with Gift Aid, and volunteer-led activities that foster strong community involvement. These efforts not only generate essential income but also deepen engagement with our mission. All funds raised directly contribute to sustaining our frontline services and advocacy work, helping us to continue our commitment to ending domestic abuse and violence against women and girls (VAWG).

Support and Advice
We are committed to providing free, confidential, and accessible support to anyone affected by domestic abuse, regardless of their relationship status, gender, sexuality, or background. Our services are inclusive, non-judgmental, and always tailored to each individual's unique circumstances. Our highly trained staff bring expertise across a wide range of specialist areas, including stalking, harmful behaviours, and high-risk domestic abuse. We offer personalised safety and support planning, working alongside individuals to reduce risk, promote wellbeing, and build resilience. This can include access to safe accommodation, therapeutic and emotional support, and practical guidance when navigating both civil and criminal legal systems. We also provide clear and up-to-date information on protective measures such as non-molestation orders and injunctions. Whether someone is questioning their relationship, preparing to leave, or seeking help after leaving, our team is here to listen, believe, and respond with compassion and discretion. Every individual we work with is treated with dignity and respect, and every support plan is designed to prioritise safety, reduce harm, and empower survivors to take control of their future.

Training
Our Community Service Manager supported the delivery of Domestic Abuse Matters in partnership with Merseyside Police, bringing our specialist knowledge and survivor-informed practice into the training. The programme aims to strengthen professional understanding of coercive control, victim safety, and trauma-informed responses. By equipping frontline officers with the knowledge and confidence to recognise abuse earlier and respond more effectively, the programme hopes to ensure that survivors and their children are better supported and safeguarded.

The head of services and Community Manager jointly delivered a training session to Citizens Advice Bureau (CAB) staff as well as NHS General practitioners with the aim of awareness raising, including signs, dynamics, and impact.

This training is part of our ongoing commitment to improving multi-agency collaboration and ensuring that front-line professionals can identify and respond to domestic abuse safely and effectively.

Accommodation Support
We provide refuge support for women and children in need of emergency accommodation, offering not only a safe space but also tailored support with mental health, complex needs, one-to-one resettlement, and recovery. Our refuge is WAFE affiliated, reflecting our commitment to best practice and survivor-centred approaches. We believe and respect women's experiences, and importantly, we do not require evidence of abuse in order to access support. This ensures that help is available quickly, safely, and without unnecessary barriers.

The refuge has 24-hour support on site for both women and children. With 36 bed spaces in total, we can accommodate nine women and up to twenty-seven children. Each family has their own fully furnished room and bathroom and shares a kitchen with just one other family. We also provide two fully adapted accessible rooms, each with a walk-in shower. To support recovery, three counsellors visit the refuge during the week, offering one-to-one counselling to both women and children.

Between April 2024 and March 2025, we accommodated and directly supported 37 women and 49 children. However, demand for our services far outweighed capacity, with 175 referrals received over the year. The main reason we were unable to accept referrals was the lack of available rooms, accounting for 45.71% of cases. Other reasons included being located too close to the perpetrator or known family and associates, ongoing drug and alcohol use with no support in place, clients refusing the space, inability to contact the client, or cases where there was no recourse to public funds.

Our children's service runs six days a week and provides a vital layer of support. We help families secure new school placements for children entering refuge, and we deliver daily activity sessions tailored to different age groups, as well as childcare during counselling sessions, meetings, or court dates. We provide advocacy for children during family court proceedings and support mothers throughout the process. In addition, we organise trips and activities throughout the year, giving children the chance to create new, positive memories. Many of these children have previously been denied opportunities for day trips or leisure activities due to the abuse they experienced at home. These outings not only provide fun but also help repair relationships between mothers and their children, giving families the chance to reconnect and begin the healing process.

Our Senior Children's Worker is also the Early Help Lead for families in refuge. They provide early intervention support both during a family's stay and after they have resettled in the community. This approach helps prevent cases from escalating to child in need or child protection level.

Children and Young People

Children and young people are often the hidden victims of domestic abuse, carrying lasting impacts on their health, confidence, emotional wellbeing, and development. At The First Step, we recognise the importance of addressing these harms early and providing specialist support tailored to their needs. Our children and young people's services create safe spaces for expression, recovery, and resilience, with a strong focus on empowerment and ensuring that their voices are heard. By supporting them directly, we not only help to break the cycle of abuse but also give them the tools to thrive in the future.

During the year, we delivered a number of dedicated programmes designed to meet the needs of different age groups. For children aged 6–11, we provided the **Helping Hands programme**, developed by Women's Aid, which increases children's understanding of safety and promotes behaviours that contribute to a safe environment. Using a specially created workbook and interactive activities, the programme explores key themes each week in a child-friendly way. Also for ages 6–11, we ran the **Healing Together programme**, a trauma-informed intervention that helps children understand how their brain and body respond to trauma and teaches strategies to feel safe, calm, and in control

For young people aged 11–18, we delivered the **DAY Programme**, a unique multimedia-based approach that uses short films, advertising, and popular music to raise awareness of domestic abuse and exploitation. This programme challenges harmful mindsets, encourages reflection on how beliefs influence behaviour, and examines the role of media in shaping attitudes and reinforcing unhealthy norms.

Together, these programmes provide vital opportunities for children and young people to process their experiences, develop coping skills, and build confidence for the future.

Risk Review

A formal review of risk is conducted annually to ensure that The First Step operates to the highest standards of governance and accountability. We have a comprehensive Risk Management Policy in place, supported by clear procedures designed to identify, monitor, and mitigate potential risks across all areas of our work. Risk is overseen through dedicated sub-committees, with escalation to the Board where appropriate, ensuring that trustees remain fully informed and able to take action when required. This structured approach provides assurance that risks are managed effectively and proportionately, safeguarding both the organisation and the people who rely on our services

Achievements and performance

As the Board of Trustees we have many responsibilities including; strategic planning and development, financial security and protecting resources of The First Step. During this year all of these responsibilities have been thoroughly tested for various reasons and by various external factors, which has been both challenging and frustrating in equal measure.

Everyone in the Voluntary Sector is acutely aware that funding dictates and shapes what services we can develop and deliver and for how long. The First Step, like all charities, has to rely, in part, on Local Government for commissioning and Central Government for funding for some of our services. Not knowing what funding we will get from one year to the next and often being told at the last minute makes strategic planning and development, financial security and protecting our most important resource, our staff, incredibly challenging.

Trustee Chair Report

This financial year has been even more challenging with continued uncertainty about funding, energy costs spiralling, rent increases, a change of government, the impact of the enhanced national insurance contributions announced at the Autumn Budget and broken or diminished wrap-around services along with a criminal justice system that offers no meaningful protection or satisfactory outcomes for victims of domestic abuse.

The obstacles come thick and fast and as a charity our opportunities to increase income are limited or non-existent. We cannot go back to funders and request an increase in the money they are giving us, so we are stuck with ever increasing costs and no way of increasing income.

Even against the tide we have managed to stay afloat mainly due to our CEO's hard work, determination and tenacity. Her every step supported by our board of trustees. We are fortunate to have a board of trustees who share the same vision, understand who and what the priorities are and have bult a trusting team who, together, ensure The First Step moves forward and has sustainability to support our amazing staff team who support the people of Knowsley affected by domestic abuse.

Throughout this year the collective number of people our Specialist Community Support Service support team, 24/7 Refuge emergency accommodation support and Children's service and the Independent Domestic Violence Advocacy Service (IDVA) have supported, and supported and improved the lives of 2,448 individuals. hey have all achieved some incredible outcomes, for which all of the trustees are extremely proud of each and every one of our staff.

Two big achievements this year which I would like to focus on are **The Femicide In Merseyside report** and the **'Voices For Change' Conference**

In 2021, the specialist domestic abuse sector called an emergency meeting with local leaders as they predicted the area was on the precipice of a crisis for women and girls with no meaningful response or action taken from the local leaders the predicted crisis happened.

In March 2023, The Femicide Census identified Merseyside as having the highest rate of women killed by men per capita in the UK, with Knowsley Metropolitan Borough Council (KMBC) recording the highest femicide rate nationally over the previous year.

The Femicide Census Directors shared the findings with all Merseyside MPs, the Police and Crime Commissioner, the Chief Constable, the Metro Mayor, and local specialist providers.

To reduce the disproportionate killing of women and girls in Merseyside and evoke change, the specialist providers asked the statutory and political leaders to commission and fund a review to look into femicide in Merseyside, when this request was refused, Caroline, our CEO, took the lead in galvanising the specialist VAWG sector who commissioned and funded a review into the deaths of women and girls in Merseyside since 2009. The first of its kind across the UK.

The findings were shameful for Merseyside

- 63 women killed by men across Merseyside (plus 6 girls under 14, not counted in the Femicide Census)
- 95% knew their killer - 56% were killed by a current or former intimate partner
- Matricide accounted for 17% of killings—over double the national average of 8%
- In 100% of reviewed cases where the victim and perpetrator were known to authorities, serious failings were identified in police, NHS, social services, or probation responses
- 28% of femicides were committed by individuals in contact with mental health services within the previous year - national average: 11%

The report also highlighted key themes for wider policy reform including: -

- A Domestic Homicide Review (DHR) in every domestic abuse case
- Investigations into cases such as the murder of Arena Saeed and her two children, a triple domestic homicide, where no DHR or Serious Case Review has taken place
- Oversight mechanisms to review all femicides
- Greater recognition of the post-homicide impact on families

Through persistence, courage, and unwavering commitment to truth-telling in the face of resistance, Caroline has transformed the local conversation about femicide and domestic abuse. She has been a relentless voice for the women and girls whose deaths were preventable, and for the families who continue to seek justice and change, for which all of the trustees are immensely proud of all Caroline's hard work.

Voices for change conference

On the day the review was published, Caroline and the team at The First Step in collaboration with Amazon, Kirkby organised a conference to highlight the review and the findings.

The day included influential speakers from the VAWG sector including

- Nicole Jacobs - Domestic Abuse Commissioner
- Noga Ofer - Head of Legal Advice Team and Policy Advisor at The Centre For Women's Justice
- Clarrie O'Callaghan - Director The Femicide Census
- Isabella Lowenthal-Isaacs – Senior Policy and Practice Lead for Women's Aid

Along with a powerful performance of an excerpt of 'In The Shadows' written by woman supported by The First Step the day was a huge success thanks to the hard work of The First Step staff team for which the trustees are very grateful

The responses and outcomes for victims of domestic abuse in Knowsley, Merseyside and the UK in 2024-25 were a long way from where everyone involved with The First Step would like them to be but together, the staff supported victims of domestic abuse with compassion, knowledge, skill and understanding, advocated on their behalf with thosewho have the power and position to change the status quo and continued to be the voice for those who have been silenced.

On behalf of the Board of Trustees I would like to say a huge THANK YOU to our funders and to the other specialist domestic abuse services and sector across the UK who have supported us in various ways across the year, and finally our deep appreciation and admiration to Caroline and our dedicated staff team, without you all, nothing is possible!

How our activities provide public benefit

The charity has referred to the Charity Commission's guidance on public benefit. The main activities and services have been described in this report including the number and range of people who have benefited from our work. All of the charitable activities focus on the prevention, support and empowerment of any member of the public residing in the area which First Step works whom has been affected by domestic abuse. All the work is undertaken to further the charitable purposes for the public benefit.

Financial review

Income for the year was £1,404,742 (2024: £1,515,806) and expenditure was £1,300,628 (2024: £1,303,349). This resulted in a surplus for the year of £104,114 (2024: £212,457).

Unrestricted reserves as at 31 March 2025 stood at £648,139 (2024: £544,025). The charity had no restricted reserves as at 31 March 2025 (2024: £nil). The Unrestricted reserves is split into two separate pots with £448,139 of operational reserve and £200,000 building acquisition reserve.

We have received Survivors direct funding as per below which was administered directly to victims totalling £77,965.

- Hardship fund £16,800
- LFC Foundation £20,500
- Glasspool £12,000
- Women's Aid Fell Funds £21,665
- NatWest Circle Fund £2,000
- B&Q Foundation £5,000

Reserves policy

The First Step reserves policy outlines the organisations approach to managing its financial resources, including both unrestricted reserves and specific strategic reserves. The policy aims to ensure that the charity has sufficient financial stability to meet its core operational needs and to address unforeseen risks and strategic opportunities. The charity's reserves policy will be reviewed annually as part of the budget setting process.

Our current policy for reserves is split into two reserve pots, first being a general reserve of which a minimum of 3 months core activity and operational costs are covered, and this can be no greater than 6 months of costs. Our second designated reserve is Building Acquisition in line with our strategic aim to secure accommodation based support for all survivors of abuse, which the board will agree a set amount following end of year surplus to be allocated ensuring our general reserves stay within the 6 months of costs.

The reserves are needed to meet the working capital requirements and the trustees believe that at this level theywould have sufficient resources to continue operating in the event of a significant loss of funding while seeking alternative sources.

Reserves of general and designated funds stand at £648.139. The objective remains to maintain a minimum of 3 months' reserves and to build on this figure when the opportunity arises.

Principal funding sources

Principal funding sources this year were by way of contract and grant agreements with Knowsley Metropolitan Borough Council together with grants from the Ministry of Housing Communities & Local Government, Ministry of Justice, Henry Smith Charity, Lloyds Bank Foundation, Children In Need and the Ten Percent Foundation. Housing Benefit is claimed for women when they are a resident within Ross House. As an agency we always seek to diversify our income streams, in these difficult fiscal times with constraints on public sector expenditure we continue to seek income from a variety of sources including charitable trusts.

Investment policy

Other than the modest amount retained as reserves, almost all the charity's income is intended to be spent within the year of receipt. In consequence, sourcing long term investment vehicles is not an issue for the Trustees. Funds surplus to immediate requirements are invested in deposit accounts. Current rates of return are highly unattractive, but the security of the funds is the primary concern of the Trustees.

Availability and adequacy of each of the funds

The board of trustees is satisfied that The First Step assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Major risks

The trustees confirm that the major risk to which the agency may be exposed is primarily a decrease in income including contracts, grants and/or donations. Systems have been established and are reviewed to mitigate these risks as far as is reasonably possible, this includes a Business Continuity Plan which identifies vulnerabilities and makes recommendations where appropriate to prevent extended disruption.

Internal control risks are minimised by ensuring the implementation of appropriate policies and procedures. The Trustees have appropriate procedures in place to ensure compliance with Health & Safety requirements which includes an annual review undertaken by an external third party professional.

Working in the field of domestic abuse can be demanding for staff therefore a 24/7 confidential Employee Assistance Programme has been commissioned from an external provider which staff can access at any time for both work related and personal concerns, this service includes up to six 1-1 counselling sessions. In addition, the charity provide monthly on-site face to face practice management from a qualified external provider – during this year due to the pandemic practice management was increased to fortnightly for staff who wanted to access it.

Plans for future periods

The First Step has 3 main objectives it will be working to achieve:

- Robust recruitment process for an agency Chief Executive Officer
- Review the strategic plan in conjunction with ensuring our values are embedded across the agency
- Ongoing funding opportunities remain a major focus of the work in the coming year.

Structure, governance and management

The First Step is a company limited by guarantee, incorporated 14th March 1996 and registered as a charity on 11th April 1996. The company was established under a Memorandum & Articles of Association which provide the objects and powers of the charitable company and is governed under its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr K Rigby	
Mrs N J Harris	(Resigned 20 October 2024)
Ms G D Fryer	
Ms M Livingstone	
Ms J Privilege	
Ms H Roche	(Resigned 30 March 2025)
Ms H Thornton	
Mrs A M Hulse	(Appointed 2 December 2024)

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the charity. Under the requirements of the Memorandum and Articles of Association at each Annual General Meeting one third of trustees shall retire by rotation. The trustees to retire by rotation shall be those who have been longest serving in office since their last appointment or reappointment.

New Trustees are recruited in accordance with the governing document and by the existing trustees. Trustees appointed during the year must present themselves for re-appointment at the next general meeting.

Organisational structure

The Trustees hold quarterly meetings to deal with the routine business, finance and governance of the agency, an annual financial meeting for budget setting and an annual general meeting. Day to day decisions are delegated to the Chief Executive Officer. Strategic developments are put before trustees for discussion, amendment and approval. Draft policies/procedures are circulated to the senior management team and then to trustees for comment and approval. Trustees are involved in annual planning days, development and implementation of the agencies strategic and operational plans.

Induction and training of trustees
Trustee recruitment has been reviewed; the charity now have an approved process for all new trustees. Trustees are made aware of the training offered by various organisations based both locally and nationally. For example: Directory of Social Change (DSC), National Council for Voluntary Organisations (NCVO), Councils for Voluntary Services (CVS) and Civil Society.

Relationship with related parties
In so far as it is complementary to the charity's objectives, the charity is guided by both local and national policy.

National - the Government has pledged to halve Violence Against Women and Girls in 10 years – We await the release of the upcoming 2025 national strategy on violence against women and girls (VAWG) which will outline cross governmental responses to ending VAWG.

Local – Knowsley Metropolitan Borough Council will review and update its Domestic Abuse Strategy which will inform Knowsley's partnership response to domestic abuse across the borough.

KMBC are developing their first VAWG strategy, and we are fully supportive of this important step. We are committed to contributing to the delivery of robust, measurable outcomes that will genuinely improve the lives of women and girls in Knowsley.

KMBC are in the process of reviewing their Domestic Abuse Strategy to ensure it is effective and responsive to local needs. We are working hard to ensure the strategy reflects and meets those needs, and we will continue to support KMBC in its delivery.

Auditor
The auditor, DSG Audit, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

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

Disclosure of information to auditor
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Ms J Privilege
Trustee

2 December 2025

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of The First Step Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE FIRST STEP LTD

Opinion

We have audited the financial statements of The First Step Ltd (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law, Tax and Pensions legislation, and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jean Ellis BA FCA CTA (Senior Statutory Auditor)
For and on behalf of DSG Audit, Statutory Auditor
Chartered Accountants
Castle Chambers
43 Castle Street
Liverpool
L2 9TL
2 December 2025

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	3,304	-	3,304	7,238	-	7,238
Charitable activities	4	734,224	654,130	1,388,354	1,054,818	451,150	1,505,968
Investments	5	13,084	-	13,084	2,600	-	2,600
Total income		750,612	654,130	1,404,742	1,064,656	451,150	1,515,806
Expenditure on:							
Charitable activities	6	646,498	654,130	1,300,628	852,199	451,150	1,303,349
Total expenditure		646,498	654,130	1,300,628	852,199	451,150	1,303,349
Net income and movement in funds		104,114	-	104,114	212,457	-	212,457
Reconciliation of funds:							
Fund balances at 1 April 2024		544,025	-	544,025	331,568	-	331,568
Fund balances at 31 March 2025		648,139	-	648,139	544,025	-	544,025

The notes on pages 18 to 26 form part of these financial statements.

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**11**		3,971		4,539
Current assets					
Debtors	**12**	45,787		106,648	
Investments	**13**	300,000		250,000	
Cash at bank and in hand		670,409		549,066	
		1,016,196		905,714	
Creditors: amounts falling due within one year	**14**	(372,028)		(366,228)	
Net current assets			644,168		539,486
Total assets less current liabilities			648,139		544,025
The funds of the charity					
Unrestricted funds	**17**		648,139		544,025
			648,139		544,025

The financial statements were approved by the trustees on 2 December 2025

Ms J Privilege
Trustee

Company registration number 03172572 (England and Wales)

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	**21**		158,259		120,247
Investing activities					
Proceeds from disposal of investments		(50,000)		(250,000)	
Investment income received		13,084		2,600	
Net cash used in investing activities			(36,916)		(247,400)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			121,343		(127,153)
Cash and cash equivalents at beginning of year			549,066		676,219
Cash and cash equivalents at end of year			670,409		549,066

1 Accounting policies

Charity information

The First Step Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is The Old Schoolhouse, St John's Road, Huyton, Merseyside, L36 0UX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

1.5 Expenditure

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs relate to the governance of the charitable company and are primarily associated with constitutional, statutory and legal in nature.

All resources expended are classified under activity headings that aggregate all costs related to that category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Tangible fixed assets

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

1 Accounting policies **(Continued)**

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

Fixtures and fittings	25% on cost

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

1.7 Investments

Investments are cash balances held on deposit for a minimum period of 90 days. Interest on these balances is paid on the date of maturity.

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

1 Accounting policies (Continued)

1.11 Employee benefits

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

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

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	3,304	7,238

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Performance related grants	211,394	654,130	865,524	201,965	451,150	653,115
Charitable rental income	522,830	-	522,830	852,853	-	852,853
	734,224	654,130	1,388,354	1,054,818	451,150	1,505,968

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	13,084	2,600

6 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	851,606	804,012
Depreciation and impairment	568	568
Building costs	86,520	132,566
Insurance	8,007	3,770
Office costs	21,533	21,359
Repairs and renewals	4,149	1,998
Cleaning	4,233	3,823
Management charges	139,886	159,237
Service user costs	26,261	31,022
Miscellaneous expenses	14,400	20,626
Furniture and white goods	1,531	3,049
Bank charges	422	495
Professional fees	133,712	114,499
	1,292,828	1,297,024
Share of support and governance costs (see note 7)		
Governance	7,800	6,325
	1,300,628	1,303,349
Analysis by fund		
Unrestricted funds	646,498	852,199
Restricted funds	654,130	451,150
	1,300,628	1,303,349

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	7,800	6,325
Analysed between:		
Audit fees	7,800	6,325

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	568	568

9 Trustees

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

During the year, the trustees received a total of £nil (2024: £nil) in expenses from the charity.

10 Employees

The average monthly number employees during the year was:

	2025 Number	2024 Number
Management and administration	7	4
Projects, activities and sessions	19	20
Total	26	24

Employment costs	2025 £	2024 £
Wages and salaries	747,551	709,917
Social security costs	63,541	55,415
Other pension costs	40,514	38,680
	851,606	804,012

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

11 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2024	5,675
At 31 March 2025	5,675
Depreciation and impairment	
At 1 April 2024	1,136
Depreciation charged in the year	568
At 31 March 2025	1,704
Carrying amount	
At 31 March 2025	3,971
At 31 March 2024	4,539

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	31,387	13,269
Other debtors	-	398
Prepayments and accrued income	14,400	92,981
	45,787	106,648

13 Current asset investments

	2025	2024
	£	£
Other investments	300,000	250,000

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	5,792	-
Deferred income	329,486	337,195
Trade creditors	4,622	17,796
Other creditors	1,571	-
Accruals	30,557	11,237
	372,028	366,228

15 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	40,514	38,680

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Restricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
National Lottery	-	77,108	(77,108)	-
Knowsley MBC- IDSVA	-	278,896	(278,896)	-
MOJ	-	94,787	(94,787)	-
Safe Accomodation	-	150,867	(150,867)	-
Hardship Fund	-	16,460	(16,460)	-
Glasspool	-	10,552	(10,552)	-
Other	-	25,460	(25,460)	-
	-	654,130	(654,130)	-

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
BBC Children in Need	-	44,067	(44,067)	-
National Lottery	-	175,760	(175,760)	-
Knowsley MBC - IDSVA	-	210,617	(210,617)	-
Other	-	20,706	(20,706)	-
	-	451,150	(451,150)	-

16 Restricted funds **(Continued)**

National Lottery
Funding towards delivering a community-based programme of support to survivors of domestic abuse including groups and coffee mornings.

MOJ
Funding towards delivering a community-based programme of support to survivors of domestic abuse including groups and coffee mornings.

Safe Accommodation
To deliver support inclusive of resettlement work, complex needs, therapeutic support to children and adults impacted by domestic abuse.

Hardship Fund
To deliver financial support directly to victims and survivors of domestic abuse.

Knowsley MBC - IDSVA funds
To deliver support to high-risk victims of domestic abuse.

Glasspool
The grant funding can be used for a range of household goods and services; and by offering flexibility, Glasspool and frontline organisations make a real-time impact on the lives of individuals,

BBC Children In Need
To deliver support to children impacted by abuse in Refuge, including activities.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Service user fund	19,657	-	-	19,657
General funds	524,368	750,612	(646,498)	628,482
	544,025	750,612	(646,498)	648,139

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Service user fund	15,955	4,636	(934)	19,657
General funds	315,613	1,060,020	(851,265)	524,368
	331,568	1,064,656	(852,199)	544,025

Service users fund
The trustees have identified £19,657 (2024: £19,657) of funds that have been allocated to spend on supporting service users in future periods.

18 Members' liability

The company is limited by guarantee and, in the event of the winding up of the company, the liability of each member (including those members who have served during the previous twelve months) is limited to a contribution of £1 towards the cost of dissolution and the liabilities incurred by the charity while the contributor was a member.

19 Related party transactions

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

20 Controlling party

The charity is controlled by its Board of Trustees.

21 Cash generated from operations

	2025	2024
	£	£
Surplus for the year	104,114	212,457
Adjustments for:		
Investment income recognised in statement of financial activities	(13,084)	(2,600)
Depreciation and impairment of tangible fixed assets	568	568
Movements in working capital:		
Decrease/(increase) in debtors	60,861	(36,499)
Increase/(decrease) in creditors	13,509	(97,760)
(Decrease)/increase in deferred income	(7,709)	44,081
Cash generated from operations	158,259	120,247

22 Analysis of changes in net funds

The charity had no material debt during the year.

THE FIRST STEP LTD

England & Wales - Charity number 1054533

Accounts

Charity registration number 105433 (England and Wales)

Company registration number 03172572

THE FIRST STEP LTD

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K Rigby Ms G D Fryer Ms M Livingstone Ms J Privelage Ms H Roche Ms H Thornton
Secretary	Ms C Grant
Charity number	105433
Company number	03172572
Registered office	The Old Schoolhouse St John's Road Huyton Merseyside L36 0UX
Auditor	DSG Audit Castle Chambers 43 Castle Street Liverpool L2 9TL
Bankers	NatWest Bank
Solicitors	MSB Solicitors

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
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THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and financial statements for the year ended 31 March 2024.

The Board of Trustees is satisfied with the performance of The First Step Ltd during the year and the position at 31st March 2024 and consider the agency is in a position to continue its activities during the coming year, and that The First Step assets are adequate to fulfil its obligations.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities
The First Step Vision: "To convert Knowsley's domestic violence & abuse challenges into real solutions by creating new ways of working to stop domestic violence & abuse".

The First Step Values
We at The First Step put survivors at the heart of everything we do and our key values are:

- **Non-judgemental**
  We are accepting of all differences and choices
- **Empowerment**
  We support survivors to make informed choices
- **Trust**
  We build honest and open relationships in a safe space
- **High Quality Service**
  We are always improving and embracing positive change

A summary of The First Step as set out in its governing document:
The objectives for which The First Step is established are set out in the Memorandum and Articles of Association as summarised below:

- To ensure comprehensive support and protection for people experiencing domestic abuse.
- Promote inter agency co-operation and training and awareness of others active in the field.
- Improve and expand the support and protection services available to sufferers of domestic abuse and where necessary promote the development of new services and facilities.
- Encourage initiatives aimed at the prevention of domestic abuse.
- Provide information about current services available through publicity, leaflets, posters, cards and directories.
- Monitor and evaluate the effectiveness of the service being provided in relation to the Equal Opportunities Policy.

Achievements and performance

The First Step is the only specialist charity in the region supporting anyone affected by domestic abuse or sexual violence. We pride ourselves on delivering high quality advice, support and accommodation to families and individuals.

An explanation of The First Step strategies for achieving its stated objectives
To achieve its objectives a range of services are offered to any resident of the Metropolitan Borough of Knowsley (and surrounding areas for some services), who is or has been in an abusive relationship. The First Step also acts as a resource to other organisations, agencies etc. whose clients have domestic abuse as a presenting or underlying issue.

The First Step provides direct service provision and interventions that break the cycle of domestic abuse to victims/ survivors. The direct services are varied and include one to one support, group programmes and refuge provision. We raise awareness of domestic abuse amongst the local communities and organisations.

Awareness and Publicity
The First Step is committed to raising awareness of the causes and impacts of domestic abuse and sexual violence as widely as possible and we have featured on radio interviews, local television news programmes, conference and received widespread press coverage.

Through our brilliant survivor network, we were able to reach decision makers and commissioners about what people living in Knowsley find challenging about accessing support and what works and what is needed to benefit our local community which included holding a community day where members of our local community could attend a fund day but access information in relation what constitutes abuse and how to get support.

Achievements and performance
As the Board of Trustees we have many responsibilities including; strategic planning and development, financial security and protecting resources of The First Step. During this year all of these responsibilities have been thoroughly tested for various reasons and by various external factors, which has been both challenging and frustrating in equal measure.

Everyone in the Voluntary Sector is acutely aware that funding dictates and shapes what services we can develop and deliver and for how long. The First Step, like all charities, has to rely, in part, on Local Government for commissioning and Central Government for funding for some of our services. Not knowing what funding we will get from one year to the next and often being told at the last minute makes strategic planning and development, financial security and protecting our most important resource, our staff, incredibly challenging. This year has been particularly arduous due to the cost-of-living crisis affecting our financial planning and security alongside a considerable increase in demand for services and difficulties in recruitment due to short-term contracts and not being able to offer the salary package that completes with the statutory sector for similar roles.

Thankfully, we have the most incredible, hardworking and passionate staff team who are managed by an exceptional CEO, who has weathered every storm and curveball thrown at her this year, and there have been many, but her tenacity and total belief and dedication in what we do, why we do it and who we do it for, has enabled us to keep the lights on and keep moving forward.

The lowest low this year and the biggest challenge was having to make the agonising decision, after 17 years, to stop accepting referrals to the IDSVA Service for a short period of time. After approx. 12 months of telling KMBC and the OPCC that we didn’t have capacity to meet the increased demand to the service, the risk the IDSVAs were holding was excessive, the caseloads for each individual IDSVA were unsafe and unsustainable and as a trauma informed organisation the impact on our staff was not an impact we were prepared to ignore. In August 2023 the situation surpassed manageable and emergency meetings were held, agreements made, and an action plan developed between The First Step and KMBC to manage the immediate situation and find solutions to ensure we didn’t end up back where we started. Due to the ever-increasing demand for service this is an ongoing situation that is constantly reviewed and managed. Emma and all the IDSVAs worked incredibly hard to turn the situation around in very difficult circumstances and after a few months were able to accept referrals again. The IDSVAs were all exceptional in how they continued to work to the highest standard when there was so much uncertainty around them. The trustees would like to acknowledge Emma and all the IDSVAs for keeping on going every day and always putting the service users needs first and foremost, we really appreciate it.

One of the highest highs this year was the conception, production and delivery of "Shadows" by the service users. This play was heartfelt, impactive and provoked a range of emotions including tears, not just tears of sadness but those of realisation and ultimately joy. This wouldn’t have happened without Jenny and her community team who supported the woman and this project from start to finish, it was such an incredible achievement. This was only one project the community team achieved this year, there were many others alongside delivering an impressive number of group programmes, 1:1 support and all whilst knowing the waiting list gets longer by the day, which is a very difficult situation to manage, but they do, and we really appreciate it.

Another high was seeing month in, month out the refuge staff supporting women and their children when they are at their lowest, most scared with a very unknown future. Knowing how much support and care our staff have for everyone that stays in our refuge helping them get stronger until they feel ready to move on to an independent life, free from abuse, is something all the trustees are extremely appreciative of, and we want to acknowledge Debi and all the refuge staff for all that they do in very difficult circumstances.

How our activities provide public benefit
The charity has referred to the Charity Commission's guidance on public benefit. The main activities and services have been described in this report including the number and range of people who have benefited from our work. All of the charitable activities focus on the prevention, support and empowerment of any member of the public residing in the area which First Step works whom has been affected by domestic abuse. All the work is undertaken to further the charitable purposes for the public benefit.

Financial review
Income for the year was £1,515,806 (2023: £1,095,043) and expenditure was £1,303,349 (2023: £998,411). This resulted in a surplus for the year of £212,457 (2023: £96,632).

Unrestricted reserves as at 31 March 2024 stood at £544,025 (2023: £331,538). The charity had no restricted reserves as at 31 March 2024 (2023: £nil).

Reserves policy
The trustees have given appropriate consideration to The First Step's requirement for reserves having regard to the principal risks to which the charity is exposed. The reserves policy has been reviewed, agreed and adopted and states that general funds, not committed to or invested in tangible fixed assets held by the charity, should equate to a minimum of 3 months' expenditure.

The reserves are needed to meet the working capital requirements and the trustees believe that at this level they would have sufficient resources to continue operating in the event of a significant loss of funding while seeking alternative sources.

Reserves of general and designated funds stand at £544,025. The objective remains to maintain a minimum of 3 months' reserves and to build on this figure when the opportunity arises.

Principal funding sources
Principal funding sources this year were by way of contract and grant agreements with Knowsley Metropolitan Borough Council together with grants from the Ministry of Housing Communities & Local Government, Ministry of Justice, Henry Smith Charity, Lloyds Bank Foundation, Children In Need and the Ten Percent Foundation. Housing Benefit is claimed for women when they are a resident within Ross House. As an agency we always seek to diversify our income streams, in these difficult fiscal times with constraints on public sector expenditure we continue to seek income from a variety of sources including charitable trusts.

Investment policy
Other than the modest amount retained as reserves, almost all the charity’s income is intended to be spent within the year of receipt. In consequence, sourcing long term investment vehicles is not an issue for the Trustees. Funds surplus to immediate requirements are invested in deposit accounts. Current rates of return are highly unattractive, but the security of the funds is the primary concern of the Trustees.

Availability and adequacy of each of the funds
The board of trustees is satisfied that The First Step assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Major risks

The trustees confirm that the major risk to which the agency may be exposed is primarily a decrease in income including contracts, grants and/or donations. Systems have been established and are reviewed to mitigate these risks as far as is reasonably possible, this includes a Business Continuity Plan which identifies vulnerabilities and makes recommendations where appropriate to prevent extended disruption.

Internal control risks are minimised by ensuring the implementation of appropriate policies and procedures. The Trustees have appropriate procedures in place to ensure compliance with Health & Safety requirements which includes an annual review undertaken by an external third party professional.

Working in the field of domestic abuse can be demanding for staff therefore a 24/7 confidential Employee Assistance Programme has been commissioned from an external provider which staff can access at any time for both work related and personal concerns, this service includes up to six 1-1 counselling sessions. In addition, the charity provide monthly on-site face to face practice management from a qualified external provider – during this year due to the pandemic practice management was increased to fortnightly for staff who wanted to access it.

Plans for future periods

The First Step has 3 main objectives it will be working to achieve:

- Robust recruitment process for an agency Chief Executive Officer
- Review the strategic plan in conjunction with ensuring our values are embedded across the agency
- Ongoing funding opportunities remain a major focus of the work in the coming year.

Structure, governance and management

The First Step is a company limited by guarantee, incorporated 14th March 1996 and registered as a charity on 11th April 1996. The company was established under a Memorandum & Articles of Association which provide the objects and powers of the charitable company and is governed under its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J D Fagan	(Resigned 5 December 2023)
Mr K Rigby	
Mrs N J Harris	(Resigned 20 October 2024)
Ms G D Fryer	
Ms M Livingstone	
Ms J Privelage	
Ms H Roche	
Ms H Thornton	

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the charity. Under the requirements of the Memorandum and Articles of Association at each Annual General Meeting one third of trustees shall retire by rotation. The trustees to retire by rotation shall be those who have been longest serving in office since their last appointment or reappointment.

New Trustees are recruited in accordance with the governing document and by the existing trustees. Trustees appointed during the year must present themselves for re-appointment at the next general meeting.

Organisational structure

The Trustees hold quarterly meetings to deal with the routine business, finance and governance of the agency, an annual financial meeting for budget setting and an annual general meeting. Day to day decisions are delegated to the Chief Executive Officer. Strategic developments are put before trustees for discussion, amendment and approval. Draft policies/procedures are circulated to the senior management team and then to trustees for comment and approval. Trustees are involved in annual planning days, development and implementation of the agencies strategic and operational plans.

Induction and training of trustees
Trustee recruitment has been reviewed; the charity now have an approved process for all new trustees. Trustees are made aware of the training offered by various organisations based both locally and nationally. For example: Directory of Social Change (DSC), National Council for Voluntary Organisations (NCVO), Councils for Voluntary Services (CVS) and Civil Society.

Relationship with related parties
In so far as it is complementary to the charity's objectives, the charity is guided by both local and national policy.

National - at a national level the Government via the Home Office produced it's Strategic Vision in the document "A Call to End Violence Against Women and Girls" launched on the 25th November 2010. A VAWG action plan is produced annually which reviews progress to date and lays out their actions for the coming period including the roll out of domestic violence protection orders and the domestic violence disclosure scheme (Clare's Law).

Local – Knowsley Metropolitan Borough Council will review and update its Domestic Abuse Strategy which will inform Knowsley's partnership response to domestic abuse across the borough.

The charity is aware that KMBC has established a commissioning framework through which they tender for services. The First Step worked hard to ensure it is in a position to participate in the tendering process by successfully being accepted on to three frameworks relevant to the services we provide.

Going forward we welcome the passing of the Domestic Abuse Bill in parliament and receiving Royal Assent on 29th April 2021. We now look forward to working with our partners on the implementation of the Bill..

Auditor
DSG resigned as auditor on 11 September 2024. DSG Audit were appointed on 11 September 2024 as auditor to the charitable company and in accordance with section 485 of the Companies Act 2006, a resolution proposing that they be re-appointed will be put at a General Meeting.

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

Disclosure of information to auditor
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Ms J Privelage
Trustee

31 January 2025

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of The First Step Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE FIRST STEP LTD

Opinion

We have audited the financial statements of The First Step Ltd (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law, Tax and Pensions legislation, and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jean Ellis

Jean Ellis BA FCA CTA (Senior Statutory Auditor)
For and on behalf of DSG Audit, Statutory Auditor
Chartered Accountants
Castle Chambers
43 Castle Street
Liverpool
L2 9TL
31 January 2025

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	**3**	7,238	-	7,238	9,382	-	9,382
Charitable activities	**4**	1,054,818	451,150	1,505,968	636,352	449,309	1,085,661
Investments	**5**	2,600	-	2,600	-	-	-
Total income		1,064,656	451,150	1,515,806	645,734	449,309	1,095,043
Expenditure on:							
Charitable activities	**6**	852,199	451,150	1,303,349	549,102	449,309	998,411
Total expenditure		852,199	451,150	1,303,349	549,102	449,309	998,411
Net income and movement in funds		212,457	-	212,457	96,632	-	96,632
Reconciliation of funds:							
Fund balances at 1 April 2023		331,568	-	331,568	234,936	-	234,936
Fund balances at 31 March 2024		544,025	-	544,025	331,568	-	331,568

The notes on pages 13 to 21 form part of these financial statements.

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**11**		4,539		5,107
Current assets					
Debtors	**12**	106,648		70,149	
Investments	**13**	250,000		-	
Cash at bank and in hand		549,066		676,219	
		905,714		746,368	
Creditors: amounts falling due within one year	**14**	(366,228)		(419,907)	
Net current assets			539,486		326,461
Total assets less current liabilities			544,025		331,568
The funds of the charity					
Unrestricted funds	**17**		544,025		331,568
			544,025		331,568

The financial statements were approved by the trustees on 31 January 2025

Ms J Privelage
Trustee

Company registration number 03172572 (England and Wales)

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from operations	**21**		120,247		171,928
Investing activities					
Purchase of tangible fixed assets		-		(5,675)	
Proceeds from disposal of investments		(250,000)		-	
Investment income received		2,600		-	
Net cash used in investing activities			(247,400)		(5,675)
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(127,153)		166,253
Cash and cash equivalents at beginning of year			676,219		509,966
Cash and cash equivalents at end of year			549,066		676,219

1 Accounting policies

Charity information

The First Step Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is The Old Schoolhouse, St John's Road, Huyton, Merseyside, L36 0UX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

1.5 Expenditure

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs relate to the governance of the charitable company and are primarily associated with constitutional, statutory and legal in nature.

All resources expended are classified under activity headings that aggregate all costs related to that category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Tangible fixed assets

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

1 Accounting policies **(Continued)**

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

Fixtures and fittings	25% on cost

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

1.7 Investments

Investments are cash balances held on deposit for a minimum period of 90 days. Interest on these balances is paid on the date of maturity.

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including #tErm7, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Derecognition of financial liabilities

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

1 Accounting policies **(Continued)**

1.11 Employee benefits

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

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

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	7,238	9,382

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Performance related grants	201,965	451,150	653,115	201,574	449,309	650,883
Charitable rental income	852,853	-	852,853	434,778	-	434,778
	1,054,818	451,150	1,505,968	636,352	449,309	1,085,661

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	2,600	-

6 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	804,012	739,712
Depreciation and impairment	568	568
Building costs	132,566	80,520
Insurance	3,770	5,487
Office costs	21,359	28,359
Repairs and renewals	1,998	2,695
Cleaning	3,823	4,121
Management charges	159,237	-
Service user costs	31,022	20,461
Miscellaneous expenses	20,626	35,672
Furniture and white goods	3,049	6,498
Bank charges	495	421
Professional fees	114,499	71,359
	1,297,024	995,873
Share of support and governance costs (see note 7)		
Governance	6,325	2,538
	1,303,349	998,411
Analysis by fund		
Unrestricted funds	852,199	549,102
Restricted funds	451,150	449,309
	1,303,349	998,411

7 Support costs allocated to activities

	2024 £	2023 £
Governance costs	6,325	2,538
Analysed between:		
Audit fees	6,325	2,538

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	568	568

9 Trustees

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

During the year, the trustees received a total of £nil (2023: £nil) in expenses from the charity.

10 Employees

The average monthly number employees during the year was:

	2024	2023
	Number	Number
Management and administration	4	5
Projects, activities and sessions	20	21
Total	24	26

Employment costs	2024	2023
	£	£
Wages and salaries	709,917	658,428
Social security costs	55,415	47,804
Other pension costs	38,680	33,480
	804,012	739,712

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

11 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2023	5,675
At 31 March 2024	5,675
Depreciation and impairment	
At 1 April 2023	568
Depreciation charged in the year	568
At 31 March 2024	1,136
Carrying amount	
At 31 March 2024	4,539
At 31 March 2023	5,107

12 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	13,270	-
Other debtors	397	390
Prepayments and accrued income	92,981	69,759
	106,648	70,149

13 Current asset investments

	2024	2023
	£	£
Other investments	250,000	-

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Deferred income	337,195	293,114
Trade creditors	17,796	92,638
Accruals	11,237	34,155
	366,228	419,907

15 Retirement benefit schemes

	2024	2023
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	38,680	33,480

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Restricted funds

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

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
BBC Children in Need	-	44,067	(44,067)	-
Big Lottery Reaching Communities Fund	-	175,760	(175,760)	-
Knowsley MBC - IDSVA	-	210,617	(210,617)	-
Other	-	20,706	(20,706)	-
	-	451,150	(451,150)	-

Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
BBC Children in Need	-	54,580	(54,580)	-
Big Lottery Reaching Communities Fund	-	189,043	(189,043)	-
Knowsley MBC - IDSVA	-	178,802	(178,802)	-
The Henry Smith Charity	-	24,800	(24,800)	-
Lloyds Bank Foundation	-	2,084	(2,084)	-
	-	449,309	(449,309)	-

16 Restricted funds **(Continued)**

National Lottery
Funding towards delivering a community-based programme of support to survivors of domestic abuse including groups and coffee mornings.

BBC Children In Need
To deliver support to children impacted by abuse in Refuge, including activities.

MOJ
Funding towards delivering a community-based programme of support to survivors of domestic abuse including groups and coffee mornings.

Safe Accommodation
To deliver support inclusive of resettlement work, complex needs, therapeutic support to children and adults impacted by domestic abuse.

Hardship Fund
To deliver financial support directly to victims and survivors of domestic abuse.

IDSVA funds
To deliver support to high-risk victims of domestic abuse.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Service user fund	15,955	4,636	(934)	19,657
General funds	315,613	1,060,020	(851,265)	524,368
	331,568	1,064,656	(852,199)	544,025

Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
Service user fund	10,182	9,912	(4,139)	15,955
General funds	224,754	635,822	(544,963)	315,613
	234,936	645,734	(549,102)	331,568

Service users fund
The trustees have identified £19,657 (2023: £15,955) of funds that have been allocated to spend on supporting service users in future periods.

18 Members' liability

The company is limited by guarantee and, in the event of the winding up of the company, the liability of each member (including those members who have served during the previous twelve months) is limited to a contribution of £1 towards the cost of dissolution and the liabilities incurred by the charity while the contributor was a member.

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

20 Controlling party

The charity is controlled by its Board of Trustees.

21 Cash generated from operations

	2024	2023
	£	£
Surplus for the year	212,457	96,632
Adjustments for:		
Investment income recognised in statement of financial activities	(2,600)	-
Depreciation and impairment of tangible fixed assets	568	568
Movements in working capital:		
(Increase) in debtors	(36,499)	(16,173)
(Decrease) in creditors	(97,760)	(8,644)
Increase in deferred income	44,081	99,545
Cash generated from operations	120,247	171,928

22 Analysis of changes in net funds

The charity had no material debt during the year.

THE FIRST STEP LTD

England & Wales - Charity number 1054533

Accounts

Charity registration number 105433

Company registration number 03172572 (England and Wales)

THE FIRST STEP LTD

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J D Fagan	
	Mr K Rigby	
	Mrs N J Harris	
	Ms G D Fryer	(Appointed 6 December 2022)
	Ms M Livingstone	(Appointed 6 December 2022)
	Ms J Privelage	(Appointed 6 December 2022)
	Ms H Roche	(Appointed 6 December 2022)
	Ms H Thornton	(Appointed 6 December 2022)
Secretary	Ms C Grant	
Charity number	105433	
Company number	03172572	
Registered office	The Old Schoolhouse St John's Road Huyton Merseyside L36 0UX	
Auditor	DSG Castle Chambers 43 Castle Street Liverpool L2 9TL	
Bankers	NatWest Bank	
Solicitors	MSB Solicitors	

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
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THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

The Board of Trustees is satisfied with the performance of The First Step Ltd during the year and the position at 31st March 2023 and consider the agency is in a position to continue its activities during the coming year, and that The First Step assets are adequate to fulfil its obligations.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities
The First Step Vision: "To convert Knowsley's domestic violence & abuse challenges into real solutions by creating new ways of working to stop domestic violence & abuse".

The First Step Values
We at The First Step put survivors at the heart of everything we do and our key values are:

- **Non-judgemental**
  We are accepting of all differences and choices
- **Empowerment**
  We support survivors to make informed choices
- **Trust**
  We build honest and open relationships in a safe space
- **High Quality Service**
  We are always improving and embracing positive change

A summary of The First Step as set out in its governing document:
The objectives for which The First Step is established are set out in the Memorandum and Articles of Association as summarised below:

- To ensure comprehensive support and protection for people experiencing domestic abuse.
- Promote inter agency co-operation and training and awareness of others active in the field.
- Improve and expand the support and protection services available to sufferers of domestic abuse and where necessary promote the development of new services and facilities.
- Encourage initiatives aimed at the prevention of domestic abuse.
- Provide information about current services available through publicity, leaflets, posters, cards and directories.
- Monitor and evaluate the effectiveness of the service being provided in relation to the Equal Opportunities Policy.

Achievements and performance

The First Step is the only specialist charity in the region supporting anyone affected by domestic abuse or sexual violence. We pride ourselves on delivering high quality advice, support and accommodation to families and individuals.

An explanation of The First Step strategies for achieving its stated objectives
To achieve its objectives a range of services are offered to any resident of the Metropolitan Borough of Knowsley (and surrounding areas for some services), who is or has been in an abusive relationship. The First Step also acts as a resource to other organisations, agencies etc. whose clients have domestic abuse as a presenting or underlying issue.

The First Step provides direct service provision and interventions that break the cycle of domestic abuse to victims/ survivors. The direct services are varied and include one to one support, group programmes and refuge provision. We raise awareness of domestic abuse amongst the local communities and organisations.

Public benefit

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

Awareness and Publicity

The First Step is committed to raising awareness of the causes and impacts of domestic abuse and sexual violence as widely as possible and we have featured on radio interviews, local television news programmes, conference and received widespread press coverage.

Through our brilliant survivor network, we were able to reach decision makers and commissioners about what people living in Knowsley find challenging about accessing support and what works and what is needed to benefit our local community which included holding a community day where members of our local community could attend a fund day but access information in relation what constitutes abuse and how to get support.

In November and December, we used the 16 days of action against violence against women and girls to hold a series of online and public activities to raise awareness. On 1st December 2022, The First Step held a Borough wide event which was a full team effort. Members of staff walked an incredible 17.5miles across the Borough, starting at Halewood and finishing in Kirkby, stopping at each local area along the way. Other members of the team staffed 'pop-up' stalls in each area at various venues such as supermarkets, Whiston Hospital and Knowsley College. There was press interest in the event and our CEO gave various interviews throughout the day. The purpose of the event was to raise awareness of domestic abuse during the 16 days of action, raise local awareness of The First Step and be visible in the community post COVID, to ensure the community knew we are still here to support them. We also raised some funds on the day from generous donations from the public along the way. It was a brilliant day which was also supported by Local Councillors, The Police Crime Commissioner, and he Leader of Knowsley Council.

Nationally, we campaigned alongside other sector leaders calling for legislation on non-fatal strangulation, lobbying for improvements in the family courts and demanding an extension of funding to support domestic abuse victims who do not have recourse to public funds. Locally we The First Step survivor network have reviewed Policy and Strategy for our key partners Knowsley Borough Council, Merseyside Police and Crime Commissioner and Merseyside Police with the aim of improving services for those impacted by domestic abuse.

We organise fundraising events and co-ordinate the activities of our supporters both in the services we provide and in the wider community. We have now employed Fundraiser to support this work. TFS adheres to the guidance contained in the Fundraising Regulator's Code of Fundraising Practice.

Achievements and performance

Service User Overview - across the agency the charity meaningfully supported 1503 people which includes agency referrals, self-referrals and people contacting for information/advice.

The majority of service users identified themselves as white British with from other ethnic backgrounds. Ages ranged from pre-birth to 89 years with the majority coming from the 21 to 40 age range at 64%.

Our mains areas of charitable work are enabling people to be safe and stay safe, to empower and to ensure awareness of the choices available. This is achieved through the work described below:

IDSVA - the IDSVA service (Independent Domestic & Sexual Violence Advocate) works with victim/survivors assessed as high risk and identified as most at risk from serious injury or murder. The role of the IDSVA service is to provide a pro-active and independent service at the point of crisis involving the professional provision of advice, information, and support to victim/survivors of domestic abuse. An IDSVA is a specialist professional who works with a victim of domestic abuse to develop a trusting relationship. They can help a victim with everything they need to become safe and rebuild their life and represent their voice at a Multi-agency Risk Assessment Conference (Marac), as well as helping them to navigate the criminal justice process and working with the different statutory agencies to provide wraparound support. The IDSVA service works within a multi-agency setting towards clear and measurable outcomes in terms of improved safety and a reduction in repeat offences. During 2022/23 the IDSVA service received 529 referrals.

Ross House – is a purpose built 36 bed refuge offering safe, supportive accommodation to women and their children escaping domestic abuse. Support services offered at the refuge include dedicated children's service with an Ofsted approved crèche. Support for the women is offered both on site and in partnership with other agencies. In 2022/23 we received 217 referrals for refuge space but were only able to accommodate 31 women and 65 children.

In addition to accommodating people locally we are able to access other refuges across the UK via the 'refuge online' service which provides a search feature for refuges and other emergency accommodation. Our refuges are WAFE (Women's Aid Federation of England) affiliated which means that we fully support the principle of an open-door policy believing victims accounts of their experiences rather than requiring proof of domestic abuse.

The refuge continues to be staffed 24/7 which contributes greatly to women and children feeling safe when living in the refuge. Funding from Children In Need enables us to continue providing a specialist service to children and young people staying in refuge. This has been significantly enhanced via KMBC Safer Accommodation duty legislated by the Domestic Abuse Act 2021. This ensured that those impacted by domestic abuse within accommodation based support can receive access to therapeutic support as well as an enhanced offer in line with the complexities of support needs of those impacted domestic abuse and challenges of nation resettlement. Resettlement of women is a significant part of our support role and we ensure women are supported with their identified housing needs from when they enter the refuge, this includes help with Housing Benefit applications together with support registering and using the Property Pool Plus website for anyone looking for affordable housing to rent in the Merseyside area. However a role dedicated to this has provided significantly better outcomes for those most vulnerable. Women and children housed outside the Knowsley area are referred, with there consent, to support agencies local to the area in which they are moving. Safer accommodation funding has enabled critical continued support for up to three months post refuge from both resettlement workers and children's workers, a much needed support that has evidently reduced re-victimisation for those we support.

First Step Project & Survivors to Thrivers project – works directly with people who self-refer, the service offers a range of options to people including face to face support, telephone support, home visits and a variety of groups. This service is often the first point of contact when victim/survivors are seeking support. Funded by the Henry Smith Charity, Ministry of Justice, PH Holt and the Big Lottery Fund (BLF) the service provides initial assessment and support, then goes on to provide longer term support to victim/survivors who require it. Many of the people we work with on this project are often socially isolated and harder to reach due to the fact that many do not want any other service involvement. Beneficiaries of the agency were very involved in the development of this service and their input into what kept people engaged proved invaluable in informing the direction of the service. It was the people using our service who identified that they did not want to 'just survive' they wanted to thrive hence the name: 'Survivors to Thrivers'. This has continued with the service being person centred, non-judgmental and works at the pace of the person accessing the service. We offer a holistic assessment for everyone who accesses our services, to ascertain support needed, and work out with the beneficiary the best support for them. Support can include intensive safety planning, assistance through criminal and civil legal processes and help to recover from the harmful impacts of abuse through 1-2-1 work and groups. Our aim is to tackle and prevent domestic abuse in all its forms. The focus of the community project is a client-first, trauma informed, recovery-focused approach - led by the beneficiary. We deliver trauma-informed support to people in a way that meets both their immediate and changing needs. We collaborate with the local community and partner agencies to ensure a holistic wrap around for our beneficiaries. During 2020/21 277 victims/survivors were supported by the service.

Children and Young People - Children and young people are often the hidden victims of abuse, and many are impacted by witnessing abuse at home and/or through unhealthy or abusive relationships as they get older.

The children's workers' roles have extended in hours and reach owing to safer accommodation funding which enables lead in house Early Help lead roles. The senior children's worker has been the lead on four early help cases that have been based in the refuge Work around Child Protection, strategy meetings and support for children their CP or CIN plans has significantly improved outcomes for children and non-abusive parents.

You and Me, Mum as well as the Helping Hands program, along with one-to-one sessions are conducted and as well as new developments expanding our service to support families that move on from refuge into the Knowsley area. This support for families in the community has been vital to the children in their resettlement. This continued support has enabled staff to finish programs such as Helping Hands with the children.

There have been many activities throughout the year including an overnight trip, various day trips to Gulliver's world in Summer and day trips to rock and river, Ella Bella's, Farmer Teds and Dandelion Days which is an equine day course focusing on emotions. At Christmas we had a trip to see Santa and a party hosted by Jumping Jacks; all impact the children's wellbeing as does the one-to-one therapeutic offer.

We have been able to extend our offer to schools to help them educate and support young people to develop healthy relationships.

First Step Centre - is our community-based centre providing a safe space for victim/survivors to access services, participate in groups and attend events held. Partner agencies provide outreach services including a counselling service as well as legal drop in surgeries. The range of groups and programmes facilitated this year included the Gateway, You me Mum, Trauma Solutions, Moving Forward and Relationships and You. We also delivered our Survivor Forum; a well-attended forum led by survivors looking at local and national responses to domestic abuse. Members of local /central government as well as police, press and researchers are invited to listen to the lived experiences of survivors in the aim of improving their response and access to support. The First Step Centre is based within the Old Schoolhouse which houses other voluntary/community groups providing a hub of activities for the local community.

The contribution of volunteers - volunteers provide invaluable assistance to the work of The First Step, assisting in delivery of the different services we provide and in governance of the agency. The trustees are aware of the important contribution made by volunteers and would like to record their gratitude for the commitment and hard work they give. This year volunteers contributed 2516 hours of their time which equates to £26,112 Hourly rate is based on the Real Living Wage of which we are an accredited member.

How our activities provide public benefit

The charity has referred to the Charity Commission's guidance on public benefit. The main activities and services have been described in this report including the number and range of people who have benefited from our work. All of the charitable activities focus on the prevention, support and empowerment of any member of the public residing in the area which First Step works whom has been affected by domestic abuse. All the work is undertaken to further the charitable purposes for the public benefit.

Financial review

Income for the year was £1,095,043 (2022: £882,180) and expenditure was £998,411 (2022: £855,441). This resulted in a surplus for the year of £96,632 (2022: £26,739).

Unrestricted reserves as at 31 March 2023 stood at £331,538 (2022: £234,936). The charity had no restricted reserves as at 31 March 2023 (2022: £nil).

Reserves policy
The trustees have given appropriate consideration to The First Step's requirement for reserves having regard to the principal risks to which the charity is exposed. The reserves policy has been reviewed, agreed and adopted and states that general funds, not committed to or invested in tangible fixed assets held by the charity, should equate to a minimum of 3 months' expenditure.

The reserves are needed to meet the working capital requirements and the trustees believe that at this level they would have sufficient resources to continue operating in the event of a significant loss of funding while seeking alternative sources.

Reserves of general and designated funds stand at £331,538. The objective remains to maintain a minimum of 3 months' reserves and to build on this figure when the opportunity arises.

Principal funding sources
Principal funding sources this year were by way of contract and grant agreements with Knowsley Metropolitan Borough Council together with grants from the Ministry of Housing Communities & Local Government, Ministry of Justice, Henry Smith Charity, Lloyds Bank Foundation, Children In Need and the Ten Percent Foundation. Housing Benefit is claimed for women when they are a resident within Ross House. As an agency we always seek to diversify our income streams, in these difficult fiscal times with constraints on public sector expenditure we continue to seek income from a variety of sources including charitable trusts.

Investment policy
Other than the modest amount retained as reserves, almost all the charity's income is intended to be spent within the year of receipt. In consequence, sourcing long term investment vehicles is not an issue for the Trustees. Funds surplus to immediate requirements are invested in deposit accounts. Current rates of return are highly unattractive, but the security of the funds is the primary concern of the Trustees.

Availability and adequacy of each of the funds
The board of trustees is satisfied that The First Step assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Major risks
The trustees confirm that the major risk to which the agency may be exposed is primarily a decrease in income including contracts, grants and/or donations. Systems have been established and are reviewed to mitigate these risks as far as is reasonably possible, this includes a Business Continuity Plan which identifies vulnerabilities and makes recommendations where appropriate to prevent extended disruption.

Internal control risks are minimised by ensuring the implementation of appropriate policies and procedures. The Trustees have appropriate procedures in place to ensure compliance with Health & Safety requirements which includes an annual review undertaken by an external third party professional.

Working in the field of domestic abuse can be demanding for staff therefore a 24/7 confidential Employee Assistance Programme has been commissioned from an external provider which staff can access at any time for both work related and personal concerns, this service includes up to six 1-1 counselling sessions. In addition, the charity provide monthly on-site face to face practice management from a qualified external provider – during this year due to the pandemic practice management was increased to fortnightly for staff who wanted to access it.

Plans for future periods
The First Step has 3 main objectives it will be working to achieve:
- Robust recruitment process for an agency Chief Executive Officer
- Review the strategic plan in conjunction with ensuring our values are embedded across the agency
- Ongoing funding opportunities remain a major focus of the work in the coming year.

Structure, governance and management
The First Step is a company limited by guarantee, incorporated 14th March 1996 and registered as a charity on 11th April 1996. The company was established under a Memorandum & Articles of Association which provide the objects and powers of the charitable company and is governed under its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J D Fagan	
Mrs M E Weston	(Resigned 6 December 2022)
Mr K Rigby	
Mrs N J Harris	
Ms G D Fryer	(Appointed 6 December 2022)
Ms M Livingstone	(Appointed 6 December 2022)
Ms J Privelage	(Appointed 6 December 2022)
Ms H Roche	(Appointed 6 December 2022)
Ms H Thornton	(Appointed 6 December 2022)

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the charity. Under the requirements of the Memorandum and Articles of Association at each Annual General Meeting one third of trustees shall retire by rotation. The trustees to retire by rotation shall be those who have been longest serving in office since their last appointment or reappointment.

New Trustees are recruited in accordance with the governing document and by the existing trustees. Trustees appointed during the year must present themselves for re-appointment at the next general meeting.

Organisational structure

The Trustees hold quarterly meetings to deal with the routine business, finance and governance of the agency, an annual financial meeting for budget setting and an annual general meeting. Day to day decisions are delegated to the Chief Executive Officer. Strategic developments are put before trustees for discussion, amendment and approval. Draft policies/procedures are circulated to the senior management team and then to trustees for comment and approval. Trustees are involved in annual planning days, development and implementation of the agencies strategic and operational plans.

Induction and training of trustees

Trustee recruitment has been reviewed; the charity now have an approved process for all new trustees. Trustees are made aware of the training offered by various organisations based both locally and nationally. For example: Directory of Social Change (DSC), National Council for Voluntary Organisations (NCVO), Councils for Voluntary Services (CVS) and Civil Society.

Relationship with related parties

In so far as it is complementary to the charity's objectives, the charity is guided by both local and national policy.

National - at a national level the Government via the Home Office produced it's Strategic Vision in the document "A Call to End Violence Against Women and Girls" launched on the 25th November 2010. A VAWG action plan is produced annually which reviews progress to date and lays out their actions for the coming period including the roll out of domestic violence protection orders and the domestic violence disclosure scheme (Clare's Law).

Local – Knowsley Metropolitan Borough Council will review and update its Domestic Abuse Strategy which will inform Knowsley’s partnership response to domestic abuse across the borough.

The charity is aware that KMBC has established a commissioning framework through which they tender for services. The First Step worked hard to ensure it is in a position to participate in the tendering process by successfully being accepted on to three frameworks relevant to the services we provide.

Going forward we welcome the passing of the Domestic Abuse Bill in parliament and receiving Royal Assent on 29th April 2021. We now look forward to working with our partners on the implementation of the Bill..

Auditor

In accordance with the company's articles, a resolution proposing that DSG be reappointed as auditor of the company will be put at a General Meeting.

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

Disclosure of information to auditor
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Mr J D Fagan
Trustee

5 December 2023

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of The First Step Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE FIRST STEP LTD

Opinion

We have audited the financial statements of The First Step Ltd (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law, Tax and Pensions legislation, and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jean Ellis BA FCA CTA (Senior Statutory Auditor)
for and on behalf of DSG

5 December 2023

Chartered Accountants
Statutory Auditor

Castle Chambers
43 Castle Street
Liverpool
L2 9TL

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	**3**	9,382	-	9,382	11,265	-	11,265
Charitable activities	**4**	636,352	449,309	1,085,661	507,087	363,828	870,915
Total income		645,734	449,309	1,095,043	518,352	363,828	882,180
Charitable activities	**5**	549,102	449,309	998,411	491,613	363,828	855,441
Net income and movement in funds		96,632	-	96,632	26,739	-	26,739
Reconciliation of funds:							
Fund balances at 1 April 2022		234,936	-	234,936	208,197	-	208,197
Fund balances at 31 March 2023		331,568	-	331,568	234,936	-	234,936

The notes on pages 15 to 22 form part of these financial statements.

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**9**		5,107		-
Current assets					
Debtors	**10**	70,149		53,976	
Cash at bank and in hand		676,219		509,966	
		746,368		563,942	
Creditors: amounts falling due within one year	**11**	419,907		329,006	
Net current assets			326,461		234,936
Total assets less current liabilities			331,568		234,936
The funds of the charity					
Unrestricted funds			331,568		234,936
			331,568		234,936

The financial statements were approved by the trustees on 5 December 2023

Mr J D Fagan
Trustee

Company registration number 03172572 (England and Wales)

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash generated from operations	**17**		171,928		232,253
Investing activities					
Purchase of tangible fixed assets		(5,675)		-	
Net cash used in investing activities			(5,675)		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			166,253		232,253
Cash and cash equivalents at beginning of year			509,966		277,713
Cash and cash equivalents at end of year			676,219		509,966

1 Accounting policies

Charity information

The First Step Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is The Old Schoolhouse, St John's Road, Huyton, Merseyside, L36 0UX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

1.5 Expenditure

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs relate to the governance of the charitable company and are primarily associated with constitutional, statutory and legal in nature.

All resources expended are classified under activity headings that aggregate all costs related to that category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

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

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

Fixtures and fittings	25% on cost

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	9,382	11,265

4 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Performance related grants	201,574	449,309	650,883	269,008	363,828	632,836
Charitable rental income	434,778	-	434,778	238,079	-	238,079
	636,352	449,309	1,085,661	507,087	363,828	870,915

5 Expenditure on charitable activities

	2023	2022
	£	£
Direct costs		
Staff costs	739,712	567,569
Depreciation and impairment	568	-
Building costs	80,520	121,410
Insurance	5,487	4,971
Office costs	28,359	32,284
Repairs and renewals	2,695	1,509
Cleaning	4,121	4,772
Service user costs	20,461	22,114
Miscellaneous expenses	35,672	11,548
Furniture and white goods	6,498	15,400
Bank charges	421	369
Professional fees	71,359	70,427
Exceptional Covid expenditure	-	650
	995,873	853,023
Share of support and governance costs (see note 6)		
Governance	2,538	2,418
	998,411	855,441
Analysis by fund		
Unrestricted funds	549,102	491,613
Restricted funds	449,309	363,828
	998,411	855,441

6 Support costs allocated to activities

	2023	2022
	£	£
Governance costs	2,538	2,418
Analysed between:		
Audit fees	2,538	2,418

7 Trustees

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

During the year, the trustees received a total of £nil (2022: £nil) in expenses from the charity.

8 Employees

The average monthly number employees during the year was:

	2023 Number	2022 Number
Management and administration	5	4
Projects, activities and sessions	21	17
Total	26	21

Employment costs	2023 £	2022 £
Wages and salaries	658,428	503,752
Social security costs	47,804	39,737
Other pension costs	33,480	24,080
	739,712	567,569

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

9 Tangible fixed assets

	Fixtures and fittings £
Cost	
Additions	5,675
At 31 March 2023	5,675
Depreciation and impairment	
Depreciation charged in the year	568
At 31 March 2023	568
Carrying amount	
At 31 March 2023	5,107

10 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	1	-
Other debtors	389	357
Prepayments and accrued income	69,759	53,619
	70,149	53,976

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	-	20,391
Deferred income	293,114	193,569
Trade creditors	92,638	86,597
Other creditors	-	1,049
Accruals and deferred income	34,155	27,400
	419,907	329,006

12 Restricted funds

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

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
BBC Children in Need	-	54,580	(54,580)	-
Big Lottery Reaching Communities Fund	-	189,043	(189,043)	-
Knowsley MBC - IDSVA	-	178,802	(178,802)	-
The Henry Smith Charity	-	24,800	(24,800)	-
Lloyds Bank Foundation	-	2,084	(2,084)	-
	-	449,309	(449,309)	-

Previous year:	At 1 April 2021	Incoming resources	Resources expended	At 31 March 2022
	£	£	£	£
BBC Children in Need	-	21,127	(21,127)	-
Big Lottery Reaching Communities Fund	-	91,230	(91,230)	-
Knowsley MBC - IDSVA	-	154,955	(154,955)	-
The Henry Smith Charity	-	73,600	(73,600)	-
Lloyds Bank Foundation	-	22,916	(22,916)	-
	-	363,828	(363,828)	-

12 Restricted funds **(Continued)**

BBC Children in Need
A grant from BBC Children in Need to provide a Children & Young People's service within the refuge.

Knowsley MBC - IDSVA Fund
This fund supports the salary costs of specialist Independent Domestic & Sexual Violence Advocates.

The Henry Smith Charity
This fund provides the salary cost of the Senior Domestic Abuse Worker plus contribution to programme delivery costs.

Lloyds Bank Foundation
This fund contributes to the CEO salary costs.

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
Service user fund	10,182	9,912	(4,139)	15,955
General funds	224,754	635,822	(544,963)	315,613
	234,936	645,734	(549,102)	331,568

Previous year:	At 1 April 2021	Incoming resources	Resources expended	At 31 March 2022
	£	£	£	£
Service user fund	5,121	10,820	(5,759)	10,182
General funds	203,076	507,532	(485,854)	224,754
	208,197	518,352	(491,613)	234,936

Service users fund
The trustees have identified £15,955 (2022: £10,182) of funds that have been allocated to spend on supporting service users in future periods.

14 Members' liability

The company is limited by guarantee and, in the event of the winding up of the company, the liability of each member (including those members who have served during the previous twelve months) is limited to a contribution of £1 towards the cost of dissolution and the liabilities incurred by the charity while the contributor was a member.

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

16 Controlling party

The charity is controlled by its Board of Trustees.

17 Cash generated from operations

	2023	2022
	£	£
Surplus for the year	96,632	26,739
Adjustments for:		
Depreciation and impairment of tangible fixed assets	568	-
Movements in working capital:		
(Increase) in debtors	(16,173)	(53,619)
(Decrease)/increase in creditors	(8,644)	99,914
Increase in deferred income	99,545	159,219
Cash generated from operations	171,928	232,253

18 Analysis of changes in net funds

The charity had no material debt during the year.

THE FIRST STEP LTD

England & Wales - Charity number 1054533

Accounts

The FIRST STEP

TO FREEDOM FROM DOMESTIC ABUSE

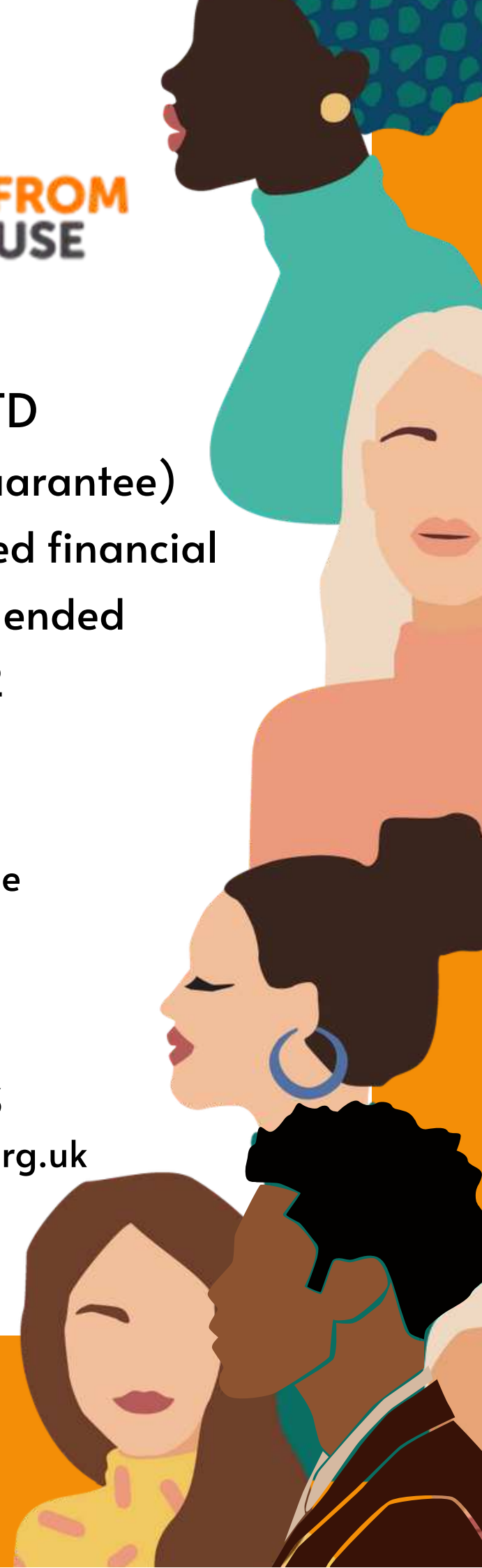
THE FIRST STEP LTD

(A company limited by guarantee)

Annual report and unaudited financial statements for the year ended 31st March 2022

The First Step
The Old School House
St Johns Road
Huyton
L36 0UX

Tel: 0151 548 3333
Web: www.thefirststep.org.uk





About Us

Chief Executive Officer:
Angela Cholet

Board of Trustees:
Mary Weston, Kevin Rigby, Jeremy Fagan, Nicola Harris

Secretary
Angela Cholet

Date of incorporation:
14th of March 1996, with the name change incorporated on the 25th of November 2014

Registered Charity Number:
1054533

Company Registration Number:
3172572

Registered Office:
Old School House, St John's Road, Huyton, Knowsley, L36 0UX

Independent Examiner
Jean Ellis BA FCA CTA, DSG, Castle Chambers, Liverpool, L2 9TL

Bankers
NatWest Bank, Aintree, Liverpool, L9 0EG

Solicitors
MSB Solicitors, MSB House, 20-22 Tapton Way, Wavertree Business Village, Liverpool, L13 1DA.

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Structure, Governance & Management

The First Step is a company limited by guarantee, incorporated 14th March 1996 and registered as a charity on 11th April 1996. The company was established under a Memorandum & Articles of Association which provide the objects and powers of the charitable company and is governed under its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
Mr J D Fagan
Mrs M E Weston
Mr K Rigby
Mrs N J Harris

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the charity. Under the requirements of the Memorandum and Articles of Association at each Annual General Meeting one third of trustees shall retire by rotation. The trustees to retire by rotation shall be those who have been longest serving in office since their last appointment or reappointment.

New Trustees are recruited in accordance with the governing document and by the existing trustees. Trustees appointed during the year must present themselves for re-appointment at the next general meeting.

The Trustees hold quarterly meetings to deal with the routine business, finance and governance of the agency, an annual financial meeting for budget setting and an annual general meeting. Day to day decisions are delegated to the Chief Executive Officer. Strategic developments are put before trustees for discussion, amendment and approval. Draft policies/procedures are circulated to the senior management team and then to trustees for comment and approval. Trustees are involved in annual planning days, development and implementation of the agencies strategic and operational plans.

The trustees present their report and financial statements for the year ended 31 March 2022.

The Board of Trustees is satisfied with the performance of The First Step Ltd during the year and the position at 31st March 2022 and consider the agency is in a position to continue its activities during the coming year, and that The First Step assets are adequate to fulfil its obligations.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities
The First Step Vision: "To convert Knowsley's domestic violence & abuse challenges into real solutions by creating new ways of working to stop domestic violence & abuse".

The First Step Values
We at The First Step put survivors at the heart of everything we do and our key values are:

- **Non-judgemental**
  We are accepting of all differences and choices
- **Empowerment**
  We support survivors to make informed choices
- **Trust**
  We build honest and open relationships in a safe space
- **High Quality Service**
  We are always improving and embracing positive change

A summary of The First Step as set out in its governing document:
The objectives for which The First Step is established are set out in the Memorandum and Articles of Association as summarised below:

- To ensure comprehensive support and protection for people experiencing domestic abuse.
- Promote inter agency co-operation and training and awareness of others active in the field.
- Improve and expand the support and protection services available to sufferers of domestic abuse and where necessary promote the development of new services and facilities.
- Encourage initiatives aimed at the prevention of domestic abuse.
- Provide information about current services available through publicity, leaflets, posters, cards and directories.
- Monitor and evaluate the effectiveness of the service being provided in relation to the Equal Opportunities Policy.

An explanation of The First Step strategies for achieving its stated objectives
To achieve its objectives a range of services are offered to any resident of the Metropolitan Borough of Knowsley (and surrounding areas for some services), who is or has been in an abusive relationship. The First Step also acts as a resource to other organisations, agencies etc. whose clients have domestic abuse as a presenting or underlying issue.

The First Step provides direct service provision and interventions that break the cycle of domestic abuse to victims/survivors. The direct services are varied and include one to one support, group programmes and refuge provision. We raise awareness of domestic abuse amongst the local communities and organisations.

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

Trustee Report

The year covered by this annual report was a turbulent year, with Covid still looming large, as well as significant staffing changes within the agency. It also saw the passage of the landmark Domestic Abuse Bill, which changes the legal landscape around domestic abuse, and should significantly change the support and protection offered to victims and survivors of domestic abuse, especially once all its provisions are fully implemented.

We continue to work in a non-judgemental manner, accepting that everyone is different, and we empower survivors to make their own informed choices, by building trust through honest and open relationships in safe spaces. We are always working to improve our service through embracing positive change, so that everything we do is to the highest possible quality. These are the values of the agency, which remain unchanged, and we believe they offer the best way to support victims and survivors of domestic abuse.

Milestones during the year were the award of further funding from the Big Lottery Fund, and the contract to run Ross House for another two years. Angela Cholet returned as interim CEO, while we recruited for a permanent replacement, and we were delighted to welcome Caroline Grant as our new permanent CEO in the summer of 2022. During the year, Mary Weston was Chair of trustees, but has stood down this year. Mary chaired the board with a quiet wisdom, especially when we had difficult decisions to make, and we are very grateful to her for all that she has done for the agency over the past few years.

As trustees, we continue to be grateful for the incredible work that our staff and volunteers do - day in, day out, week in, week out. We hear the stories of the lives that are changed through the support that is offered, and the dedication that you show in doing this work. We know it can often feel unseen and unrecognised, so thank you for all that you give in your work.

Jeremy (Acting Chair), Nicola and Kevin
Trustees



CEO Report

I am pleased to present my first Annual Report as Chief Executive of The First Step specialist domestic abuse service.

The achievements in this report are a tribute to the outstanding commitment of all staff working for the organisation and their ability to engage with those we support. They listen to, and are led by survivors, collaborating tirelessly with our partners to achieve the best outcomes for survivors of abuse. Their remarkable dedication and arduous work are greatly valued, and I appreciate all they do.

My recent arrival to The First Step has allowed me to review the organisation, see how far it has come, and see how high the hurdles jumped have been to secure its position as a specialist lead provider of domestic abuse support.

The task to deliver complex support work when the need is so high and the means with which to make the difference with support, never truly align. All too often there are calls for innovation to overcome shortfalls and make less go further. The clearest way to measure success is to see that innovation does not come at the cost of the quality or fundamental aims of an organisation. It became clear in my early evaluation, that those we offer support and advocacy, are at the heart of every aspect of delivery. The fundamental aims of The First Step, to deliver support that is non-judgemental, empowering and delivered with trust and quality are embedded.

This year has not been without its challenges. The covid pandemic and its fall out continues to this day and was clearly visible throughout 2021-2022. The ability of all our services within The First Step to adapt reminds us that our needs led approach is one of our key strengths. Because of this, over 1128 individuals have received help from the work delivered throughout 2021-2022. We have supplied new programmes, inspired by survivors of abuse, and embedded a children's service within our Refuge, supporting forty-three children has meant the impact of the support we deliver here extends its reach and is inclusive.



I have a good foundation on which to build. People's experience of our support, as reported through a range of surveys, continues to be high.

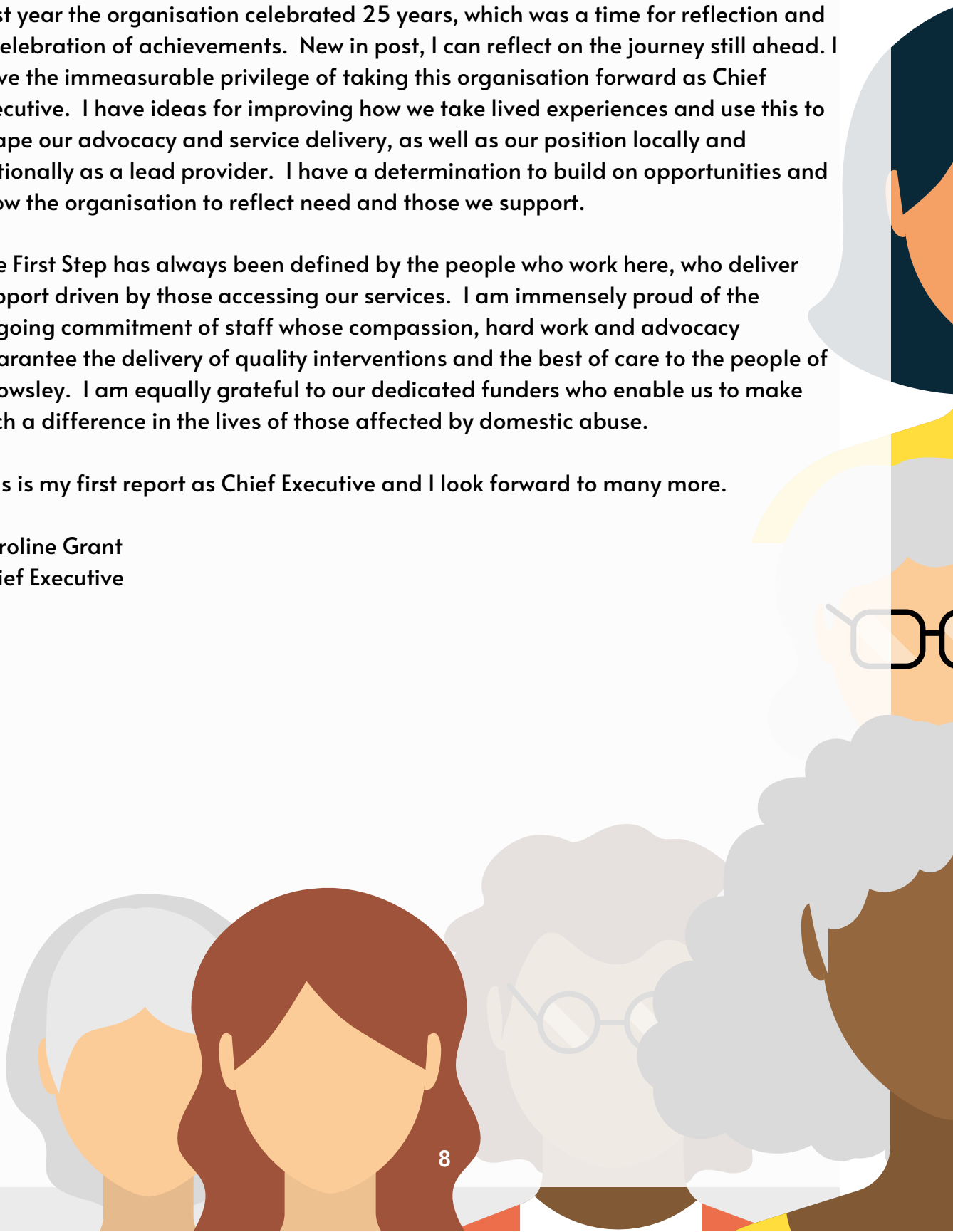
Of course, for reasons that have been well-documented locally and nationally, demand for services has continued to grow. Women's Aid's most recent Routes to Support report found the national struggle to meet demand and called for more investment in community-based specialist services and refuges. We echo that call.

Last year the organisation celebrated 25 years, which was a time for reflection and a celebration of achievements. New in post, I can reflect on the journey still ahead. I have the immeasurable privilege of taking this organisation forward as Chief Executive. I have ideas for improving how we take lived experiences and use this to shape our advocacy and service delivery, as well as our position locally and nationally as a lead provider. I have a determination to build on opportunities and grow the organisation to reflect need and those we support.

The First Step has always been defined by the people who work here, who deliver support driven by those accessing our services. I am immensely proud of the ongoing commitment of staff whose compassion, hard work and advocacy guarantee the delivery of quality interventions and the best of care to the people of Knowsley. I am equally grateful to our dedicated funders who enable us to make such a difference in the lives of those affected by domestic abuse.

This is my first report as Chief Executive and I look forward to many more.

Caroline Grant
Chief Executive





Service User Overview

Across the agency the charity worked with 1,080 people which includes agency referrals, self-referrals and people contacting for information/advice.
The majority of service users identified themselves as white British with 7.48% from other ethnic backgrounds. Ages ranged from pre-birth to 75 years with the majority coming from the 21 to 40 age range at 67.12%.
Our main areas of charitable work are enabling people to be safe and stay safe, to empower and to ensure awareness of the choices available. This is achieved through the work described below:

IDSVA

The IDSVA Service supports female and male victim survivors of domestic abuse aged 16 and above that have been assessed as HIGH risk (GOLD) of significant harm or murder.
During 2021-2022 we continued to be Grant Funded for 2.6 IDSVA's but received additional funding for 2 full-time posts through the MOJ/PCC funding. However, 4.6 IDSVA's, is still below the Safelives recommended staff ratio for the number of referrals received into the service. The IDSVA role is to support victim survivors by providing them with choice and options following their referral into the service. The IDSVA's will complete safety planning based upon the risk assessment and from what the victim survivors tells us and information from other agencies. The support can vary from advice and guidance, to support through Criminal Justice Process/ Civil Courts, housing advice including seeking emergency accommodation, target hardening, advocacy at meetings such as MARAC, safeguarding meetings.

IDSVA's work within a multi-agency framework and will refer out to other services as needed for example, counselling service, solicitors, Police, MFRS.



MARAC

MARAC (Multi-Agency Risk Assessment Conference) is a meeting which hears only GOLD (high risk) cases and reviews the risks posed to the named victim, children, and any other household members within that referral. The safety plan is reviewed, and actions are given to agencies at the meeting when further support is needed. The IDSVA role at MARAC is to advocate on behalf of the victim survivor and make sure their voice is recorded. MARAC is a bi-monthly meeting in Knowsley and has been facilitated via Microsoft Teams since the start of the COVID-19 pandemic. A recent survey monkey sent out to all MARAC reps found that most agencies would prefer the MARAC to remain as a virtual meeting. The IDSVA Team would like to see more in person MARAC's as it is felt that there is limited opportunity to contribute in the meeting and participation from other agencies would increase, if the meeting was in person again. There was also feedback on the survey monkey sent out in Q1 2022/2023 to MARAC partners, that some MARAC reps preferred online meetings so they could multi-task. This is a concern as full attention and participation in the meeting is essential to ensure quality and obtaining the best response for the victim/survivors. The IDSVA's will continue to advocate on behalf of victim/survivors referred into the service. It has been agreed to have an in-person MARAC meeting at least once a quarter from Q3 in 2022 and this will be reviewed thereafter.

Plans for future periods

The First Step has 3 main objectives it will be working to achieve:

- Robust recruitment process for an agency Chief Executive Officer
- Review the strategic plan in conjunction with ensuring our values are embedded across the agency
- Ongoing funding opportunities remain a major focus of the work in the coming year.



Policies

How our Activities Provide Public Benefit

The charity has referred to the Charity Commission's guidance on public benefit. The main activities and services have been described in this report including the number and range of people who have benefited from our work. All of the charitable activities focus on the prevention, support and empowerment of any member of the public residing in the area which First Step works whom has been affected by domestic abuse. All the work is undertaken to further the charitable purposes for the public benefit.

Financial Review

Income for the year was £882,180 (2021: £712,747) and expenditure was £855,441(2021: £700,544). This resulted in a surplus for the year of £26,739 (2021: £12,203).
Unrestricted reserves as at 31 March 2022 stood at £234,936 (2021: £211,197).
The charity had no restricted reserves as at 31 March 2022 (2021: £nil).

Reserves policy

The trustees have given appropriate consideration to The First Step's requirement for reserves having regard to the principal risks to which the charity is exposed. The reserves policy has been reviewed, agreed and adopted and states that general funds, not committed to or invested in tangible fixed assets held by the charity, should equate to a minimum of 6 months' expenditure.
The reserves are needed to meet the working capital requirements and the trustees believe that at this level they would have sufficient resources to continue operating in the event of a significant loss of funding while seeking alternative sources.
Reserves of general and designated funds stand at £234,936. The objective remains to maintain a minimum of 6 months' reserves and to build on this figure when the opportunity arises.

Principal funding sources

Principal funding sources this year were by way of contract and grant agreements with Knowsley Metropolitan Borough Council together with grants from the Ministry of Housing Communities & Local Government, Ministry of Justice, Henry Smith Charity, Lloyds Bank Foundation, Children In Need and the Ten Percent Foundation. Housing Benefit is claimed for women when they are a resident within Ross House. As an agency we always seek to diversify our income streams, in these difficult fiscal times with constraints on public sector expenditure we continue to seek income from a variety of sources including charitable trusts.

Policies

Investment Policy

Other than the modest amount retained as reserves, almost all the charity's income is intended to be spent within the year of receipt. In consequence, sourcing long term investment vehicles is not an issue for the Trustees. Funds surplus to immediate requirements are invested in deposit accounts. Current rates of return are highly unattractive, but the security of the funds is the primary concern of the Trustees.

Availability and adequacy of each of the funds

The board of trustees is satisfied that The First Step assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Risk management

The trustees confirm that the major risk to which the agency may be exposed is primarily a decrease in income including contracts, grants and/or donations. Systems have been established and are reviewed to mitigate these risks as far as is reasonably possible, this includes a Business Continuity Plan which identifies vulnerabilities and makes recommendations where appropriate to prevent extended disruption.
Internal control risks are minimised by ensuring the implementation of appropriate policies and procedures. The Trustees have appropriate procedures in place to ensure compliance with Health & Safety requirements which includes an annual review undertaken by an external third party professional.
Working in the field of domestic abuse can be demanding for staff therefore a 24/7 confidential Employee Assistance Programme has been commissioned from an external provider which staff can access at any time for both work related and personal concerns, this service includes up to six 1-1 counselling sessions. In addition, the charity provide monthly on-site face to face practice management from a qualified external provider – during this year due to the pandemic practice management was increased to fortnightly for staff who wanted to access it.



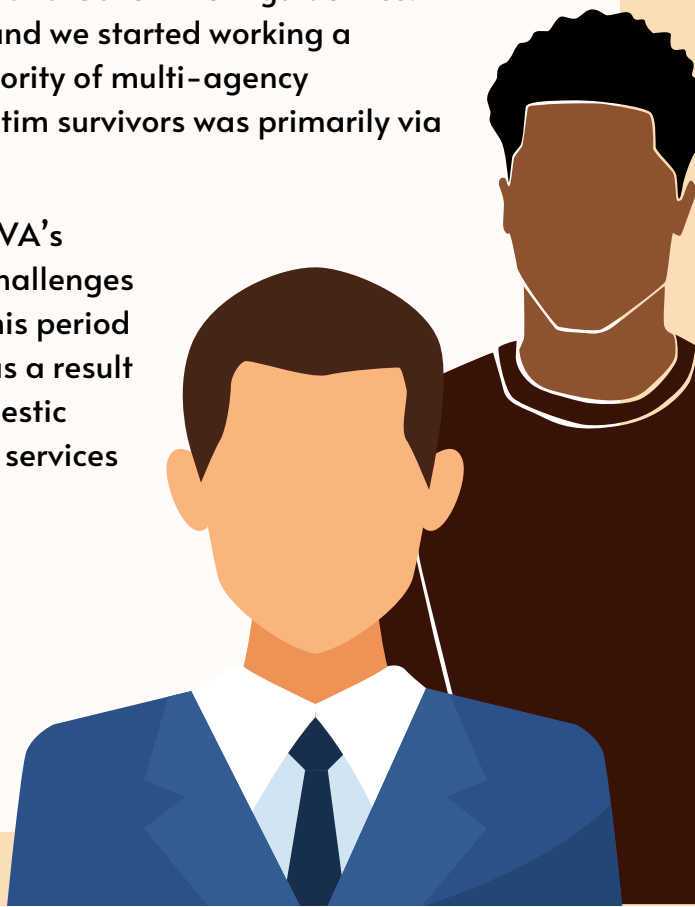
Annual Breakdown of Engagement

Total number of referrals to IDSVA Service	525 in total 519 case managed by IDSVA
Number of referrals able to contact	412
% of referrals contacted	79%
Number of referrals engaging	282
% contacted referrals engaging	54%
% of all referrals engaging	68%

2021-2022

The IDSVA Service, like all services within The First Step, started the year still working from home due to the Covid-19 pandemic and Government guidelines. Gradually throughout the year, restrictions lifted, and we started working a hybrid model of home and office working. The majority of multi-agency meetings remained virtual and contact with the victim survivors was primarily via the phone.

We received additional funding for 2 full-time IDSVA's from the MOJ/PCC funding. However, there were challenges around recruitment and retention of staff during this period due to an increase in funding for domestic abuse as a result of the domestic abuse bill, as well as focus on domestic abuse during the pandemic. This meant that other services were also recruiting for staff at the same time.



Data Analysis

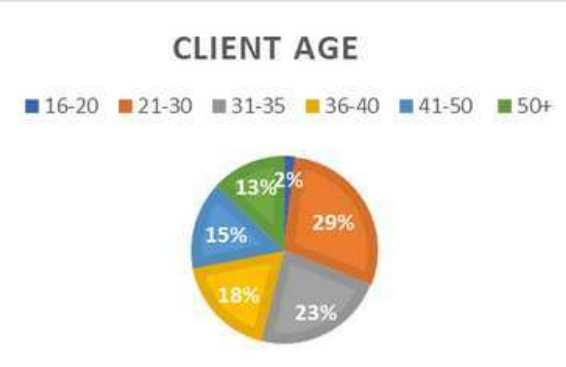
CJS/Civil Court Support	2019-2020	2020-2021	2021-2022
Number of clients supported through CJS	334	179	235
Number of clients supported through civil/family courts	104	152	169

During the height of the pandemic, we saw a reduction of clients supported through the criminal justice process (CJS). This was due to long delays in cases, and we noticed a reduction of cases resulting in charge. There was also an increase in 'no further action' cases. In 2021-2022 we were able to effectively offer support through the CJS process and a continued increase in clients supported though the civil/family court processes.

The IDSVA service uses the case management system OASIS. Designed by Women's Aid, alongside national services and survivors, the system captures the journey a survivor takes, and produces outcomes that are deemed meaningful.

By entering information about the service user, with their consent, into the system, we can produce detailed and informative reports. These reports can help us look for trends about the abuse or the support that people received from us. This enables us to ensure we are putting resources into the right places and continue to develop the service by looking at the client's journey through the service and being client led.

Client Profile



Female 98% Male 2%
White British 88%
Unemployed and not seeking work 69%
Clients with dual diagnosis (mental health plus alcohol or drug abuse) 5%

Abuse Profile

The average length of abuse experienced is 7.25 years

The average length of a case being supported is 3 months

Type of abuse experienced	
Physical	70%
Emotional	82%
Jealous and controlling behaviour	64%
Financial	28%
Sexual	11%
Surveillance/harassment/stalking	44%

Our clients also experienced the following,

Attempted strangulation/suffocation	12%
Feeling depressed/suicidal	18%
Harm to/loss of an unborn child	1 client
Injury requiring medical assistance	24%
Self-harmed as way of coping	5%
Surveillance/harassment online or through social media	16%
Threats to kill	27%

Client Feedback

"Thank you for your help and support x"

"I cannot thank you enough for everything you have done for me. Thank you so much you don't realise how much you have done for me"

“Thanks so much for your help through it all it means a lot xxx"

"Thank you for everything you've done I'm just so grateful. As long as I know me & the kids are safe that's all that matters"

"Thank you for all the help you have given me. It was just enough to know that you were there if I ever needed it"

"Thanks for everything I couldn't have done it without you"

"Thanks very much for everything you are doing for me. I really appreciate it"

"Thanks so much for your help today means a lot to me xx"



Staff Updates

We successfully recruited two people to the IDSVA Team in June 2021 following receipt of additional funding received for this year. This took the team to 4.6 IDSVA's. Although this was a welcome increase in staffing for the service, it is still short of the Safelives recommended IDSVA's per 100 cases referred. It also does not account for capacity to manage a safe service for clients and staff.

One person left the service in August 2021 to start employment in a different role. It was around this time, that recruitment was a challenge and meant the capacity of the team was stretched. In January 2022, one person started with the team. This was the first settled period with the additional staff in place we had seen since June 2021, and this was reflected in our quarter 4 stats as we saw an increase in clients contacted and engaging with the service. All of the staff worked extremely hard during the last financial year, navigating challenges in capacity, as well as the hybrid working model post lockdowns and Government restrictions. As a result, there was minimal disruption to service delivery, and we continued to provide a high-quality support to our clients.

Looking forward

We are looking forward to seeing how the implementation of the Domestic Abuse Bill and the Knowsley Strategy for domestic abuse takes effect in 2022-23. There will be a big focus on training for staff in 2022-2023 partly because of the recruitment of new staff to the IDSVA team but also due to the workforce development and tier 3 training that is being delivered in Knowsley.

There have been challenges over the past 12 months but many positives such as working more flexibly, being more creative in how we engage with our clients and using technology to enhance the work we do in the growing digital world we live in.

We are part way through the year for 2022-2023 and I am delighted to say that we secured funding to keep the staffing levels at 4.6 IDSVA's for the next financial year. We are excited about the next 12 months and with the expansion of the team, have lots of ideas about developing the service, partnership working and supporting our clients on a small part of their journey whilst they are engaged with The First Step.

I would like to take this opportunity to thank my colleagues and partner agencies for your continued support and look forward to continuing our work together into 2022/23. It is a privilege to do the job we do for our clients and to manage an incredible service and team.

IDSVA Manager



The First Step Project's mission is to help people change their lives; to grow, flourish and reach their full potential and to live a life free from Domestic Abuse. We do this by incorporating trauma informed practise at the heart of all we do; providing a safe compassionate space for people to help them feel heard, validated, to assist them to recognise what they need. With this foundation we can then support them to move forward, allowing them to have choice in their journey of healing and recovery after the devasting and traumatising effects of Domestic Abuse. We aim to reignite hope, self-belief and a sense of belonging. Through our inclusive coffee mornings and bespoke sessions, we support people to re-identify with themselves, find out who they are again, and give them the tools to recognise what they want and need, so they can begin to feel empowered and rebuild their lives to make lifelong, lasting, sustained change.

We are the only Domestic Abuse service in Knowsley that accept self-referrals, this year alone we have received 160 self-referrals, 18 of which were identified as high risk.

Where would these victims have turned without The First Step Project?

Our aim is to tackle and prevent Domestic Abuse in all its forms. At the front and centre of our work is a client-first, trauma informed, recovery-focused approach - led by the beneficiary. We deliver trauma informed support to people in a way that meets both their immediate and changing needs. We collaborate with the local community and partner agencies to ensure holistic wrap-around support for people. We enable and provide a safe and compassionate environment for people, with trauma informed interventions for every step of their journey, from crisis intervention to recovery and empowered lives, free from abuse.

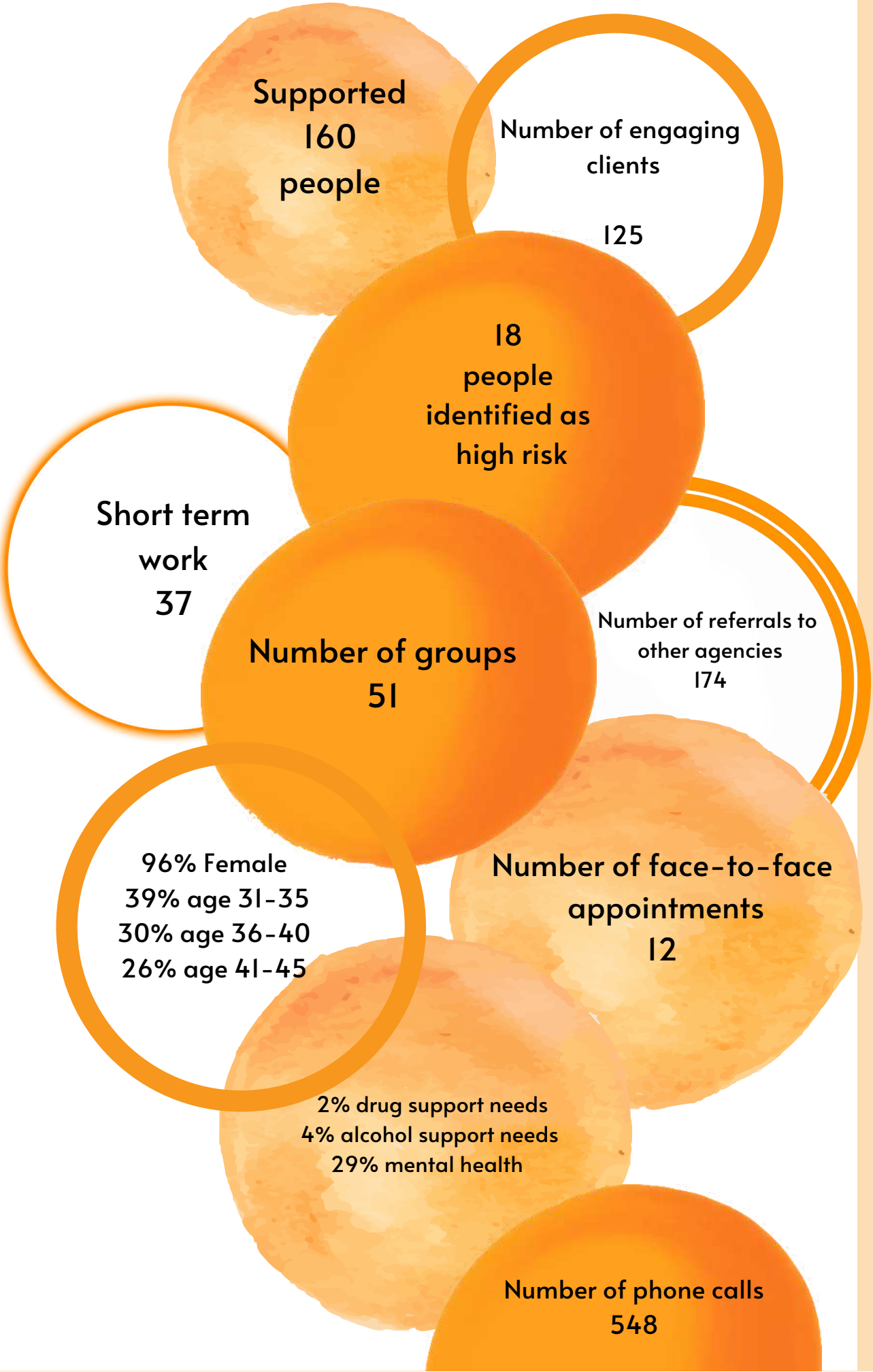
Here at The First Step, we not only provide trauma informed responses to domestic abuse, which increases not only physical safety for victims/survivors, but emotional safety. This is paramount in peoples longer term recovery. We aim to re-ignite peoples hope and self-belief, to build on their resilience and to create life long lasting change, not only to reduce risk but to support people to re -build their lives to enable them to thrive and not just survive. The beneficiaries are at the heart of what we do, we ensure their voices are heard - often for the first time. We empower people who access our support through strength and solution-focused, trauma informed practise. We are committed to providing the best level of support, developed with the beneficiaries, to ensure their needs are being met, and their voices heard in the development of service delivery. This has led to new ways of working and new innovative sessions, giving the beneficiaries the tools to make life long lasting sustained change.At every stage we advocate the importance of collaborative working to ensure the best outcome for beneficiaries.

The First Step Project supports males and female victims / survivors of Domestic Abuse aged 16 and above.

- We take self-referrals from the Knowsley area but also calls from people not within the area to ensure that they get the right support they need within their area
- Initial risk assessment to ascertain risk and appropriate referrals made, if ascertained as 'high risk' a referral will be made into the IDSVA service
- Initial individualised practical and emotional safety plans to reduce risk
- Referrals into Refuge if required
- Support to link in with Housing Solutions to ensure that they can access safe accommodation if required
- Referral for Sanctuary and fire safety assessment if required
- Advice and support regarding civil injunctions and the criminal process
- Support through the civil and criminal process. Support to complete injunctions if they do not meet the threshold for legal aid
- Referrals to safeguarding
- Referrals to a host of other agencies to ensure a holistic package of support is being provided
- Domestic Abuse Workers will offer trauma informed therapeutic sessions tailored to the person and led by them
- The First Step Project also provides immediate access to our weekly coffee mornings
- We run a Domestic Abuse Programme
- We also develop and run innovative bespoke sessions to meet the needs of every person through their journey
- We discuss all options with people to ensure that they know they have choices
- We also run a victim survivors forum to ensure that service delivery is led by the beneficiaries ensuring that their voices are heard regarding what's working. what isn't. and what needs to change, not only within our service but partner agencies and the wider community

How many people have we helped?

Despite the impact of the pandemic, lock downs, and changes in personnel, we have,



What We Did

Despite the impact of the global pandemic, the service continued to facilitate group work; The Freedom Programme ran 3 times, as did Hope to Recovery. We also continued with our coffee mornings, which took place 41 times via Microsoft Teams. Thanks to several innovative approaches, including the use of technology, we kept people connected and reduced isolation. The service also linked in with partner agencies and dropped off leaflets and posters to GP surgeries and local community centres.

Events



The First Step held a Macmillan coffee morning, which raised £1700 for both The First Step and Macmillan. On the day, there were face painters, a raffle, biscuit decorating and two of our service beneficiaries had their heads shaved to raise money. Raffle prizes for the event were kindly donated by B&M, Lush, and local charity Flourish and Succeed. Cakes were kindly donated by Tesco Prescot, and The Big Help.

In November, we took part in the International White Ribbon event, calling for the end of violence to women and girls, by delivering information to key partners across the Borough.

For Christmas, Kirkby Ladies Running Club donated 83 gift bags (filled with pyjamas, books and games) for children and young people of all ages, from birth to 17. While Stockings from Santa delivered 77 stockings filled with toys and sweets. Feedback from recipients included,



'Restores faith in the world when you see so much kindness from people who just want to help out, thank you all!'

'Was so overwhelmed by how good the gift bags where. We have had so much fun with the games and activities that was in them, thanks so much'

'Thanks for the bag of lovely gifts, my children loved them, it was so nice to spend time together playing the games and reading a book together, they were made up'

'The gift bags were absolutely wonderful. They made such a difference to our Christmas! I hadn't managed to get to the shops to buy Christmas PJ's or anything, so they were really appreciated! Daughter was very happy with the toys, and it really helped bulk out my rather sorry looking present pile much appreciated. Than k you so much'

The service and our events could not have been facilitated without the funding from the National Lottery and the Henry Smith Foundation. We would like to say a big thank you!

LOTTERY FUNDED

The Henry Smith Charity founded in 1628

Key Stakeholder Feedback

The service received positive feedback from the National Lottery after we submitted our recent monitoring report. The National Lottery identified the positive work that the project is delivering,

'I Managed to find some time today that was unexpected and allowed me to look at your report. I am glad I did. I wish all our grant holders could produce what you have. A pleasure to read. The report is really well presented, and you have obviously taken a lot of care in pulling it all together. I am sure this reflects the approach to the whole project. It is great to see the progress and dynamic attention to detail and getting the best for the beneficiaries with such drive to include and further develop what you can offer.
Thank you for the breakdown in stats about your impact which really describes the benefits the project makes. It is great to see the links and training you have with other agencies and that you can evidence early intervention. The laptop and related QA/ Participation structures and opportunities created through the service user forum, group sessions, coffee mornings really enhance what you are doing.
I know you know all of this, but I wanted to make sure you realise that you have presented it so well and made it clear to me, which is a big help in recording your impact.
All so succinct as well!'

Service Beneficiary Feedback

'I was given your phone number yesterday. I can say calling you was the best thing I have done in the last 3 years since I left the relationship. It is the first time I have felt heard and understood. I was not passed on I was offered support for myself.'

'The First Step has saved my life if I hadn't received the on-going support I would not be here today as I would of took my life.'

'I feel I have a rock on the end of the phone, while I have been going throw hell you have been calming and supportive which has enabled me to carry on.'

'I have felt listened to and supported by the service, I have not shared before and I have been able to feel safe and comfortable to share.'

'The service has enabled me to start to rebuild and focus on my future.'

'I attended the session this morning and I honestly can't thank you all enough, everything you explained & how it was explained just clicked, I think I had about 20 light bulb moments were as before today everything has been so jumbled up in my head, it was so refreshing being in a safe space to understand everything & learn so much. I cried the whole time but came out feeling empowered with things I'm going to work on - for myself. Thank you all again'

Moving forward

We cover all seven areas of Knowsley, and our aim is to embed our services within each of those places. By ensuring that all areas are aware of The First Step, through increased community presence and regular collaborative work, we will ensure easy, equitable, access for all survivors of domestic abuse.

Professionals from partner agencies have already fedback saying that they feel more equipped to deal with disclosures and that they can respond to people more confidently, in the right way. This means improved outcomes for survivors of abuse and a reduction in barriers to support.

We intend to build on this over the coming twelve months, with plans that are based on what we have learned and include,

- Expanding our reach into communities and developing a wider network of partners to continue improving access for survivors and our collaborative outcomes

- Continuing to attend relevant meetings, and service forum groups. This will enable the community/partner agencies to be aware of our service and what we do, so more people are able to access our specialist support

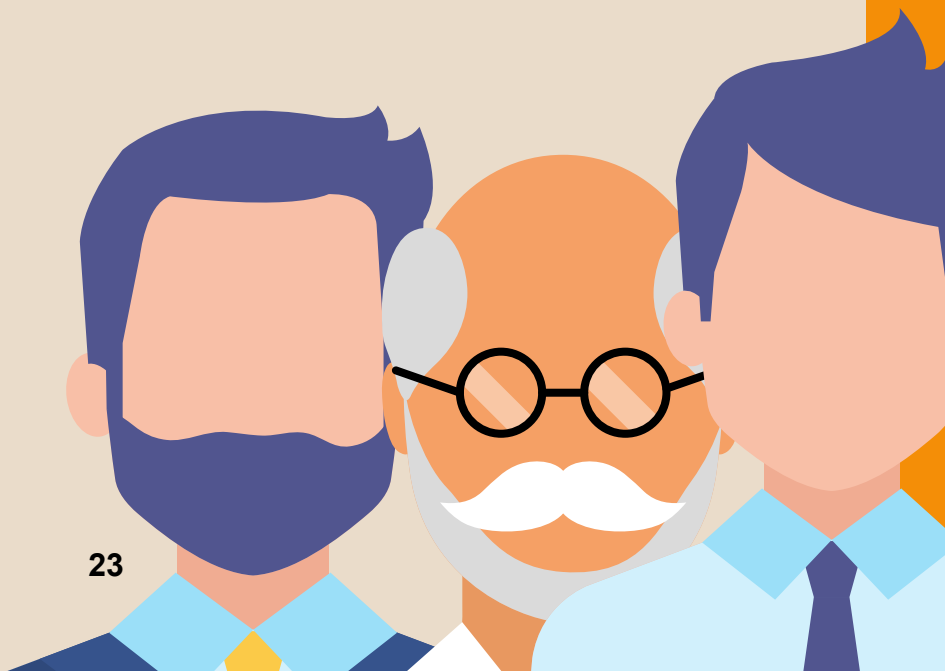
- Continuing to ensure the voices of our beneficiaries are being heard so that delivery across the service is directed by their experiences

- Recruiting more volunteers and student placements

I'd like to finish with a huge thank you to the team for their continued support, passion and determination in the delivery of the service for the beneficiaries.

Thank you also to our community and partner agencies for all your support over the year and we look forward to working together in the coming year for the beneficiaries we support.

FSP Manager





The last twelve months have been extremely busy, but in the most positive way. With the lifting of most restrictions over the course of the year, we have noticed a more positive outlook for the women and families with the introduction year.

A total of 28 referrals were accepted into refuge, a significant decrease on the 49 of the previous year, which shows the ongoing effect and impact of COVID on housing associations and other accommodation providers. This also means less opportunity for survivors to move on. There are a few reasons for COVID still having such an impact, one being the pressure of rehousing homeless men, women and families who are given higher priority from other temporary accommodation such as B&B's and hotels adapted for this purpose. However, a positive outcome of the lifting of the restrictions has been that we are now able offer numerous activities and interactive sessions, which will be discussed below.

Referral Sources into Ross House			
Housing options and homelessness	27%	Refuge/Domestic abuse services	28%
Other sources	40%	Self-referrals	5%
Other sources include – hospitals, social care, police, drug/alcohol services and health care professionals.			

This highlights the varied sources with the majority being domestic abuse agencies, and secondly housing options services. Within the housing options referrals, 17% were from the Liverpool Housing Options team, outlining our ongoing positive relationship with the team. However there was only 1% between housing options teams and other refuge and domestic abuse services, highlighting the mutual benefits of access to the routes to support system and being part of the women's aid organisation. The relationship with all agencies is imperative to refuge and leads to positive outcomes for the women and families, due to the mutual working relationships between services.

Reason for Leaving	
Went to family home	4
Long/short term accomadation	3
Registered social landlord accommodation	17
Family and friends	2
Unplanned - eviction/abandonment	1

The highest reason for refusal was refuge being at full capacity which equated to 83% of the refusal reasons, the second most common reason was substance misuse at a rate of 10%. The fact that we have to inform the women, families and referring agencies who call that we are full is a really difficult part of the process, the high demand always exceeds supply. Although the refuge accepts and welcomes women in with complex needs, the dynamics and family situations of those already in refuge has to be taken into consideration. Refuge is obviously a place of safety, and the robustness of the decision-making process always takes this into account. Accepting high numbers of people with a high level of need is therefore not possible.

The successful move on in to new registered social landlord (RSL) accommodation rose to seventeen women and families, with the previous year being only eleven move ons in to this kind of accommodation. With the lifting of restrictions and landlords completing repairs again, alongside the positive relationship built with Your Housing Group, the rise in moves in to RSL accommodation within the Knowsley borough and outside is a great achievement, and one which could be further reinforced by the implementation of a resettlement worker, who is solely dedicated to supporting the women and families to move on, into the area of their choice.



Ross House Developments

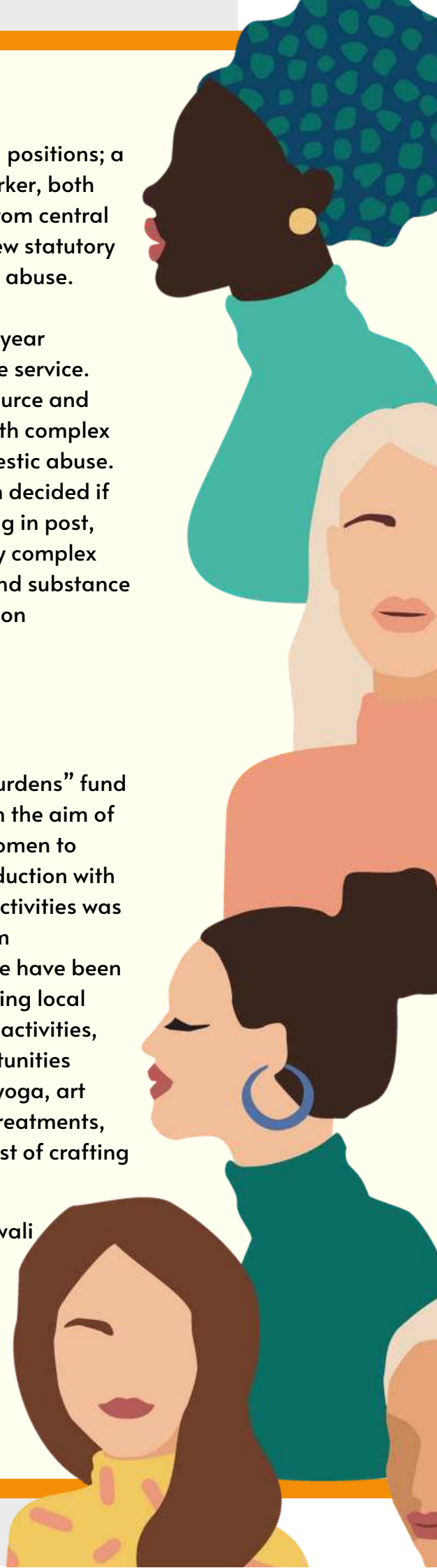
The refuge has been able to provide two new team positions; a complex need's caseworker and a resettlement worker, both funded by the 'burdens' funding. This is funding from central government to all local authorities to meet their new statutory obligations for those made homeless my domestic abuse.

We successfully recruited for both roles during the year 2020/2021 and they have both added value to the service. The complex needs worker is a much-needed resource and provides intensive support to those who present with complex issues as well as suffering from the effects of domestic abuse. Each case is assessed based on its merits; it is then decided if input from the caseworker is necessary. Since being in post, the caseworker has supported those with extremely complex immigration issues, others with mental ill health and substance misuse, and those who are subject to child protection procedures.

Ross House Activities

Ross House was lucky enough to benefit from a "burdens" fund in the form of a grant from the local authority, with the aim of offering a range of therapeutic activities for the women to participate in. Following consultation and co-production with the team and the women living in refuge a list of activities was suggested, ranging from beauty treatments to gym memberships. Due to the fund being significant we have been able to meet most of the demands. I began sourcing local providers to become involved with the therapeutic activities, going out into the local area to discover the opportunities available. Eventually we have been able to offer, yoga, art therapy, dramatic recovery, mindfulness, beauty treatments, gym memberships, pamper nights and a whole host of crafting activities facilitated by the refuge team.

These have included jewellery making, crafting Diwali festival of light decorations, making Christmas advent calendars all aimed at promoting mindfulness and self-belief. The team have been amazing at being involved and offer a weekly timetable of activities so that the women have something to do on a regular basis.



Case Study

Jane moved in to refuge with her three-year-old daughter in November 2021. The referral to refuge came from Jane's probation officer, following a disclosure by Jane of an alleged serious incident, whereby Jane was held hostage by her perpetrator for many hours, and suffered physical and emotional harm, all witnessed by her daughter.

On arrival in to refuge it was clear that the family had been through a very harrowing experience and presented with quite significant and complex needs. Both Jane and her daughter were offered immediate support from the complex needs caseworker and the Children's Service, with the practical and emotional needs identified. Jane was a care leaver and presented with a lot of trauma, alongside ADHD, and PTSD. Jane's daughter was a very outspoken and confident little girl, whose bond with her Mum was evident, but also slightly damaged due to their shared experience and the trauma of the events they had both been through. The complex caseworker dedicated a lot of her time to supporting Jane and was always there when she needed the most support. But was also there to be honest and open about how Jane's reactions to certain situations could have a damaging impact upon her daughter, which helped somewhat Jane progress with her parenting. The complex caseworker alongside the refuge team supported Jane through the children's social care process, attending core group meetings, strategy meetings and ultimately court appearances when the plan was stepped up to pre-court proceedings.

Whilst at refuge Jane did initially refuse to be involved with any activities on offer, due to how low her confidence was in these kinds of situations. However, with gentle persuasion and the activities also being offered on a one to one basis Jane really started to get involved with the activities and played a large part in the art project in the children's service and the garden project.

Unfortunately, due to an incident a notice was issued to Jane for her to leave the refuge, which is never how we want a family's journey to end. However, the notice was extended to ensure Jane and her daughter could leave in a positive way. The complex caseworker and the guardian fought for a mother and baby placement with the support and blessing of the court, ensuring children's social care delivered on their support for the family. Eventually after an emotional couple of weeks the family were moved to a more suitable placement, which was the ending everybody wanted. So, although there were negatives at times, the end result was the family staying together and the refuge team all having done their best to support the family during their stay at refuge.



Ross House Children's Service

The Children's Service has blossomed during the last twelve months, we did lose two members of staff during the early part of the year as they moved to new roles elsewhere, but we successfully recruited a children's worker in September, who was joined by the senior worker in November. Both have embraced their roles with a huge amount of commitment and positivity.



The Children's Service has supported 43 children since March 2021, providing a huge variety of activities suited to their individual needs and demands.

Not only are the children's workers imperative in supporting the children, but they also have major involvement when Children's Social Care are involved with the families. They provide insight and support in relation the child and they work with the children and families as a whole.

Both workers are trained to facilitate the You, Me and Mum programme and will shortly be rolling this out to the families whose Mothers have completed the Gateway Program.

The year has been full of new developments, including the sensory room, teenzone room and the nearly completed garden project, which are adding value to an already thriving service.

Activities and trips have also increased and have included recent trips to Chester Zoo, Knowsley Safari Park, Spaceworld Play Centre, Acorn Farm and the cinema. There is also an exciting overnight trip planned to stay in a star gazing pod at Alton Towers for all of the families in refuge, which will be incredible. The Christmas party was a massive hit with all as always, the animals were loved by everybody who attended and of course the singalong was there for all.

Refuge Manager



One of the families working hard on the garden project, which is looking fantastic.



Trustees Responsibilities

The trustees, who are also the directors of The First Step Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Independent Examiners Report

I report to the trustees on my examination of the financial statements of The First Step Ltd (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report
As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 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 2011 Act.

Independent examiner's statement
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:
1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Jean Ellis BA FCA CTA
DSG

Castle Chambers
43 Castle Street
Liverpool L2 9TL

Dated: 6 December 2022

How our activities provide public benefit
The charity has referred to the Charity Commission's guidance on public benefit. The main activities and services have been described in this report including the number and range of people who have benefited from our work. All of the charitable activities focus on the prevention, support and empowerment of any member of the public residing in the area which First Step works whom has been affected by domestic abuse. All the work is undertaken to further the charitable purposes for the public benefit.

Financial review
Income for the year was £882,180 (2021: £712,747) and expenditure was £855,441(2021: £700,544). This resulted in a surplus for the year of £26,739 (2021: £12,203).

Unrestricted reserves as at 31 March 2022 stood at £234,936 (2021: £208,197). The charity had no restricted reserves as at 31 March 2022 (2021: £nil).

Reserves policy
The trustees have given appropriate consideration to The First Step's requirement for reserves having regard to the principal risks to which the charity is exposed. The reserves policy has been reviewed, agreed and adopted and states that general funds, not committed to or invested in tangible fixed assets held by the charity, should equate to a minimum of 3 months' expenditure.

The reserves are needed to meet the working capital requirements and the trustees believe that at this level they would have sufficient resources to continue operating in the event of a significant loss of funding while seeking alternative sources.

Reserves of general and designated funds stand at £234,936. The objective remains to maintain a minimum of 3 months' reserves and to build on this figure when the opportunity arises.

Principal funding sources
Principal funding sources this year were by way of contract and grant agreements with Knowsley Metropolitan Borough Council together with grants from the Ministry of Housing Communities & Local Government, Ministry of Justice, Henry Smith Charity, Lloyds Bank Foundation, Children In Need and the Ten Percent Foundation. Housing Benefit is claimed for women when they are a resident within Ross House. As an agency we always seek to diversify our income streams, in these difficult fiscal times with constraints on public sector expenditure we continue to seek income from a variety of sources including charitable trusts.

Investment policy
Other than the modest amount retained as reserves, almost all the charity’s income is intended to be spent within the year of receipt. In consequence, sourcing long term investment vehicles is not an issue for the Trustees. Funds surplus to immediate requirements are invested in deposit accounts. Current rates of return are highly unattractive, but the security of the funds is the primary concern of the Trustees.

Availability and adequacy of each of the funds
The board of trustees is satisfied that The First Step assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Risk management
The trustees confirm that the major risk to which the agency may be exposed is primarily a decrease in income including contracts, grants and/or donations. Systems have been established and are reviewed to mitigate these risks as far as is reasonably possible, this includes a Business Continuity Plan which identifies vulnerabilities and makes recommendations where appropriate to prevent extended disruption.

Internal control risks are minimised by ensuring the implementation of appropriate policies and procedures. The Trustees have appropriate procedures in place to ensure compliance with Health & Safety requirements which includes an annual review undertaken by an external third party professional.

Working in the field of domestic abuse can be demanding for staff therefore a 24/7 confidential Employee Assistance Programme has been commissioned from an external provider which staff can access at any time for both work related and personal concerns, this service includes up to six 1-1 counselling sessions. In addition, the charity provide monthly on-site face to face practice management from a qualified external provider – during this year due to the pandemic practice management was increased to fortnightly for staff who wanted to access it.

Plans for future periods
The First Step has 3 main objectives it will be working to achieve:

- Robust recruitment process for an agency Chief Executive Officer
- Review the strategic plan in conjunction with ensuring our values are embedded across the agency
- Ongoing funding opportunities remain a major focus of the work in the coming year.

Structure, governance and management
The First Step is a company limited by guarantee, incorporated 14th March 1996 and registered as a charity on 11th April 1996. The company was established under a Memorandum & Articles of Association which provide the objects and powers of the charitable company and is governed under its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
Mr J D Fagan
Mrs M E Weston
Mr K Rigby
Mrs N J Harris

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the charity. Under the requirements of the Memorandum and Articles of Association at each Annual General Meeting one third of trustees shall retire by rotation. The trustees to retire by rotation shall be those who have been longest serving in office since their last appointment or reappointment.

New Trustees are recruited in accordance with the governing document and by the existing trustees. Trustees appointed during the year must present themselves for re-appointment at the next general meeting.

The Trustees hold quarterly meetings to deal with the routine business, finance and governance of the agency, an annual financial meeting for budget setting and an annual general meeting. Day to day decisions are delegated to the Chief Executive Officer. Strategic developments are put before trustees for discussion, amendment and approval. Draft policies/procedures are circulated to the senior management team and then to trustees for comment and approval. Trustees are involved in annual planning days, development and implementation of the agencies strategic and operational plans.

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	**3**	11,265	-	11,265	4,670	-	4,670
Charitable activities	**4**	507,087	363,828	870,915	527,270	180,807	708,077
Total income		518,352	363,828	882,180	531,940	180,807	712,747
Expenditure on:							
Charitable activities	**5**	491,613	363,828	855,441	519,737	180,807	700,544
Net income for the year/ Net movement in funds		26,739	-	26,739	12,203	-	12,203
Fund balances at 1 April 2021		208,197	-	208,197	195,994	-	195,994
Fund balances at 31 March 2022		234,936	-	234,936	208,197	-	208,197

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	**9**	53,976		357	
Cash at bank and in hand		509,966		277,713	
		563,942		278,070	
Creditors: amounts falling due within one year	**10**	(329,006)		(69,873)	
Net current assets			234,936		208,197
Income funds					
Unrestricted funds					
Designated funds	**12**	10,182		5,121	
General unrestricted funds		224,754		203,076	
			234,936		208,197
			234,936		208,197

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 6 December 2022

Mr J D Fagan
Trustee

Company registration number 03172572

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated from operations	**16**		232,253		38,987
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			232,253		38,987
Cash and cash equivalents at beginning of year			277,713		238,726
Cash and cash equivalents at end of year			509,966		277,713

1 Accounting policies

Charity information

The First Step Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is The Old Schoolhouse, St John's Road, Huyton, Merseyside, L36 0UX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

The Trustees have reviewed the immediate impact of the Coronavirus pandemic which has had an impact on fundraising streams and the costs of delivering services.

At the time of approving the accounts the Trustees consider that the charity has adequate reserves and diverse revenue streams to continue in operational existence for the foreseeable future taking account of economic uncertainties caused by the pandemic. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

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

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

1.4 Income

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

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

1.5 Expenditure

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs relate to the governance of the charitable company and are primarily associated with constitutional, statutory and legal in nature.

All resources expended are classified under activity headings that aggregate all costs related to that category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1 Accounting policies **(Continued)**

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.8 Employee benefits

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

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

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Donations and gifts	11,265	4,670

4 Charitable activities

	2022 £	**2021 £**
Performance related grants	632,836	350,545
Charitable rental income	238,079	357,532
	870,915	708,077
Analysis by fund		
Unrestricted funds	507,087	527,270
Restricted funds	363,828	180,807
	870,915	708,077

5 Charitable activities

	2022	2021
	£	£
Staff costs	567,569	424,362
Building costs	121,410	72,227
Insurance	4,971	4,713
Office costs	32,284	29,714
Repairs and renewals	1,509	499
Cleaning	4,772	4,744
Service user costs	22,114	20,929
Miscellaneous expenses	11,548	3,015
Furniture and white goods	15,400	5,153
Bank charges	369	411
Professional fees	70,427	23,937
Exceptional Covid expenditure	650	108,440
	853,023	698,144
Share of governance costs (see note 6)	2,418	2,400
	855,441	700,544
Analysis by fund		
Unrestricted funds	491,613	519,737
Restricted funds	363,828	180,807
	855,441	700,544

6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Independent examination	-	2,418	2,418	-	2,400	2,400
	-	2,418	2,418	-	2,400	2,400
Analysed between						
Charitable activities	-	2,418	2,418	-	2,400	2,400

Governance costs includes payments to the independent examiners of £2,400 (2021: £2,400) for independent examination fees.

7 Trustees

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

7 Trustees **(Continued)**

During the year, the trustees received a total of £nil (2021: £nil) in expenses from the charity.

8 Employees

Number of employees
The average monthly number employees during the year was:

	2022 Number	2021 Number
Management and administration	4	4
Projects, activities and sessions	17	13
	21	17

Employment costs	2022 £	2021 £
Wages and salaries	503,752	374,013
Social security costs	39,737	30,873
Other pension costs	24,080	19,476
	567,569	424,362

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

9 Debtors

Amounts falling due within one year:	2022 £	2021 £
Other debtors	357	357
Prepayments and accrued income	53,619	-
	53,976	357

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	20,391	-
Deferred income	193,569	34,350
Trade creditors	86,597	30,236
Other creditors	1,049	2,887
Accruals and deferred income	27,400	2,400
	329,006	69,873

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£
BBC Children in Need	36,457	(36,457)	-	21,127	(21,127)	-
Big Lottery Reaching Communities Fund	-	-	-	91,230	(91,230)	-
Knowsley MBC - IDSVA	95,000	(95,000)	-	154,955	(154,955)	-
The Henry Smith Charity	24,350	(24,350)	-	73,600	(73,600)	-
Lloyds Bank Foundation	25,000	(25,000)	-	22,916	(22,916)	-
	180,807	(180,807)	-	363,828	(363,828)	-

BBC Children in Need
A grant from BBC Children in Need to provide a Children & Young People's service within the refuge.

Knowsley MBC - IDSVA Fund
This fund supports the salary costs of specialist Independent Domestic & Sexual Violence Advocates.

The Henry Smith Charity
This fund provides the salary cost of the Senior Domestic Abuse Worker plus contribution to programme delivery costs.

Lloyds Bank Foundation
This fund contributes to the CEO salary costs.

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 April 2020	Incoming resources	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£
Service user fund	5,121	-	5,121	10,820	(5,759)	10,182
	5,121	-	5,121	10,820	(5,759)	10,182

Service users fund
The trustees have identified £10,182 (2021: £5,121) of funds that have been allocated to spend on supporting service users in future periods.

13 Members' liability

The company is limited by guarantee and, in the event of the winding up of the company, the liability of each member (including those members who have served during the previous twelve months) is limited to a contribution of £1 towards the cost of dissolution and the liabilities incurred by the charity while the contributor was a member.

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

15 Controlling party

The charity is controlled by its Board of Trustees.

16 Cash generated from operations

	2022	2021
	£	£
Surplus for the year	26,739	12,203
Movements in working capital:		
(Increase)/decrease in debtors	(53,619)	500
Increase in creditors	99,914	26,284
Increase in deferred income	159,219	-
Cash generated from operations	232,253	38,987

In 2021/22 The First Step received funding and support from:

Knowsley Council

women's aid
until women & children are safe

BBC Children in Need

LLOYDS BANK FOUNDATION
England & Wales

BIG LOTTERY FUND
LOTTERY FUNDED

Your HOUSING GROUP

SafeLives
Ending domestic abuse

The Henry Smith Charity
founded in 1628

And all of our generous community donators

And achieved:

disability confident EMPLOYER

For further information about The First Step, contact us on:

Telephone: 0151 548 3333

Email: enquiries@thefirststep.org.uk

And you can follow us on

Twitter: @TheIststep

Instagram: @thefirststepknowlsey

Facebook: The First Step

THE FIRST STEP LTD

England & Wales - Charity number 1054533

Accounts

Charity Registration No. 105433

Company Registration No. 03172572 (England and Wales)

THE FIRST STEP LTD

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J D Fagan Mrs M E Weston Mr K Rigby Mrs N J Harris
Secretary	Ms J Stewart
Charity number	105433
Company number	03172572
Registered office	The Old Schoolhouse St John's Road Huyton Merseyside L36 0UX
Independent examiner	Jean Ellis BA FCA CTA DSG Castle Chambers Liverpool L2 9TL
Bankers	NatWest Bank Aintree Liverpool L9 0EG
Solicitors	MSB Solicitors MSB House 20-22 Tapton Way Wavertree Business Village Liverpool L13 1DA

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
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THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The Board of Trustees is satisfied with the performance of The First Step Ltd during the year and the position at 31st March 2021 and consider the agency is in a position to continue its activities during the coming year, and that The First Step assets are adequate to fulfil its obligations.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities
The First Step Vision: "To convert Knowsley's domestic violence & abuse challenges into real solutions by creating new ways of working to stop domestic violence & abuse".

The First Step Values
We at The First Step put survivors at the heart of everything we do and our key values are:

- **Non-judgemental**
  We are accepting of all differences and choices
- **Empowerment**
  We support survivors to make informed choices
- **Trust**
  We build honest and open relationships in a safe space
- **High Quality Service**
  We are always improving and embracing positive change

A summary of The First Step as set out in its governing document:
The objectives for which The First Step is established are set out in the Memorandum and Articles of Association as summarised below:

- To ensure comprehensive support and protection for people experiencing domestic abuse.
- Promote inter agency co-operation and training and awareness of others active in the field.
- Improve and expand the support and protection services available to sufferers of domestic abuse and where necessary promote the development of new services and facilities.
- Encourage initiatives aimed at the prevention of domestic abuse.
- Provide information about current services available through publicity, leaflets, posters, cards and directories.
- Monitor and evaluate the effectiveness of the service being provided in relation to the Equal Opportunities Policy.

An explanation of The First Step strategies for achieving its stated objectives
To achieve its objectives a range of services are offered to any resident of the Metropolitan Borough of Knowsley (and surrounding areas for some services), who is or has been in an abusive relationship. The First Step also acts as a resource to other organisations, agencies etc. whose clients have domestic abuse as a presenting or underlying issue.

The First Step provides direct service provision and interventions that break the cycle of domestic abuse to victims/survivors. The direct services are varied and include one to one support, group programmes and refuge provision. We raise awareness of domestic abuse amongst the local communities and organisations.

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

Achievements and performance

Service User Overview – across the agency the charity worked with 1,080 people which includes agency referrals, self-referrals and people contacting for information/advice.

The majority of service users identified themselves as white British with 7.48% from other ethnic backgrounds. Ages ranged from pre-birth to 75 years with the majority coming from the 21 to 40 age range at 67.12%.

Our mains areas of charitable work are enabling people to be safe and stay safe, to empower and to ensure awareness of the choices available. This is achieved through the work described below:

IDSVA – the IDSVA service (Independent Domestic & Sexual Violence Advocate) works with victim/survivors assessed as high risk and identified as most at risk from serious injury or murder. The role of the IDSVA service is to provide a pro-active and independent service at the point of crisis involving the professional provision of advice, information and support to victim/survivors of domestic abuse. The IDSVA service works within a multi agency setting towards clear and measurable outcomes in terms of improved safety and a reduction in repeat offences. During 2020/21 the IDSVA service received 530 referrals.

Ross House – is a purpose built 36 bed refuge offering safe, supportive accommodation to women and their children escaping domestic abuse. Support services offered at the refuge include dedicated children's service with an Ofsted approved crèche. Support for the women is offered both on site and in partnership with other agencies. In 2020/21 we received 353 referrals for refuge space but were only able to accommodate 49 women and 65 children.

The refuge continues to be staffed 24/7 which contributes greatly to women and children feeling safe when living in the refuge. Funding from Children In Need enables us to continue providing a specialist service to children and young people staying in refuge. Resettlement of women from refuge is part of all refuge workers roles and ensures women are supported with their identified housing needs from when they enter the refuge, this includes help with Housing Benefit applications together with support registering and using the Property Pool Plus website for anyone looking for affordable housing to rent in the Merseyside area. Women and children housed outside the Knowsley area are referred, with their consent, to support agencies local to the area in which they are moving.

First Step Project & Survivors to Thrivers project – works directly with people who self-refer, the service offers a range of options to people including face to face support, telephone support, home visits and a variety of groups. This service is often the first point of contact when victim/survivors are seeking support. Funded by the Henry Smith Charity and the Big Lottery Fund (BLF) the service provides initial assessment and support, then goes on to provide longer term support to victim/survivors who require it. Many of the people we work with on this project are often socially isolated and harder to reach due to the fact that many do not want any other service involvement. Beneficiaries of the agency were very involved in the development of this service and their input into what kept people engaged proved invaluable in informing the direction of the service. It was the people using our service who identified that they did not want to 'just survive' they wanted to thrive hence the name: 'Survivors to Thrivers'. The service is person centred, non-judgmental and works at the pace of the person accessing the service. During 2020/21 160 victim/survivors self-referred into the service.

First Step Centre – is our community-based centre providing a safe space for victim/survivors to access services, participate in groups and attend events held. Partner agencies provide outreach services including a counselling service which this year was delivered by phone as opposed to face to face. The range of groups and programmes facilitated this year included the Freedom programme and moving on groups which all switched to online ensuring people kept safe and well during the COVID 19 pandemic. The First Step centre is based within the Old Schoolhouse which houses other voluntary/community groups providing a hub of activities for the local community.

The contribution of volunteers – volunteers provide invaluable assistance to the work of The First Step, assisting in delivery of the different services we provide and in governance of the agency. The trustees are aware of the important contribution made by volunteers and would like to record their gratitude for the commitment and hard work they give. This year volunteers contributed 152 hours of their time which equates to £1,444.00 Hourly rate is based on the Real Living Wage of which we are an accredited member.

How our activities provide public benefit
The charity has referred to the Charity Commission's guidance on public benefit. The main activities and services have been described in this report including the number and range of people who have benefited from our work. All of the charitable activities focus on the prevention, support and empowerment of any member of the public residing in the area which First Step works whom has been affected by domestic abuse. All the work is undertaken to further the charitable purposes for the public benefit.

Financial review
Income for the year was £712,747 (2020: £606,904) and expenditure was £700,544 (2020: £600,660). This resulted in a surplus for the year of £12,203 (2020: £6,244).

Unrestricted reserves as at 31 March 2021 stood at £208,197 (2020: £195,994). The charity had no restricted reserves as at 31 March 2021 (2020: £nil).

Reserves policy
The trustees have given appropriate consideration to The First Step's requirement for reserves having regard to the principal risks to which the charity is exposed. The reserves policy has been reviewed, agreed and adopted and states that general funds, not committed to or invested in tangible fixed assets held by the charity, should equate to a minimum of 3 months' expenditure.

The reserves are needed to meet the working capital requirements and the trustees believe that at this level they would have sufficient resources to continue operating in the event of a significant loss of funding while seeking alternative sources.

Reserves of general and designated funds stand at £208,197. The objective remains to maintain a minimum of 3 months' reserves and to build on this figure when the opportunity arises.

Principal funding sources
Principal funding sources this year were by way of contract and grant agreements with Knowsley Metropolitan Borough Council together with grants from the Ministry of Housing Communities & Local Government, Ministry of Justice, Henry Smith Charity, Lloyds Bank Foundation, Children In Need and the Ten Percent Foundation. Housing Benefit is claimed for women when they are a resident within Ross House. As an agency we always seek to diversify our income streams, in these difficult fiscal times with constraints on public sector expenditure we continue to seek income from a variety of sources including charitable trusts.

Investment policy
Other than the modest amount retained as reserves, almost all the charity's income is intended to be spent within the year of receipt. In consequence, sourcing long term investment vehicles is not an issue for the Trustees. Funds surplus to immediate requirements are invested in deposit accounts. Current rates of return are highly unattractive, but the security of the funds is the primary concern of the Trustees.

Availability and adequacy of each of the funds
The board of trustees is satisfied that The First Step assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Risk management
The trustees confirm that the major risk to which the agency may be exposed is primarily a decrease in income including contracts, grants and/or donations. Systems have been established and are reviewed to mitigate these risks as far as is reasonably possible, this includes a Business Continuity Plan which identifies vulnerabilities and makes recommendations where appropriate to prevent extended disruption.

Internal control risks are minimised by ensuring the implementation of appropriate policies and procedures. The Trustees have appropriate procedures in place to ensure compliance with Health & Safety requirements which includes an annual review undertaken by an external third party professional.

Working in the field of domestic abuse can be demanding for staff therefore a 24/7 confidential Employee Assistance Programme has been commissioned from an external provider which staff can access at any time for both work related and personal concerns, this service includes up to six 1-1 counselling sessions. In addition, the charity provide monthly on-site face to face practice management from a qualified external provider – during this year due to the pandemic practice management was increased to fortnightly for staff who wanted to access it.

Plans for future periods
The First Step has 3 main objectives it will be working to achieve:

- Robust recruitment process for an agency Chief Executive Officer
- Review the strategic plan in conjunction with ensuring our values are embedded across the agency
- Ongoing funding opportunities remain a major focus of the work in the coming year.

Structure, governance and management
The First Step is a company limited by guarantee, incorporated 14th March 1996 and registered as a charity on 11th April 1996. The company was established under a Memorandum & Articles of Association which provide the objects and powers of the charitable company and is governed under its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
Mr J D Fagan
Mrs L M Pearson (Resigned 9 February 2021)
Mrs M E Weston
Mr K Rigby
Mrs N J Harris

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the charity. Under the requirements of the Memorandum and Articles of Association at each Annual General Meeting one third of trustees shall retire by rotation. The trustees to retire by rotation shall be those who have been longest serving in office since their last appointment or reappointment.

New Trustees are recruited in accordance with the governing document and by the existing trustees. Trustees appointed during the year must present themselves for re-appointment at the next general meeting.

The Trustees hold quarterly meetings to deal with the routine business, finance and governance of the agency, an annual financial meeting for budget setting and an annual general meeting. Day to day decisions are delegated to the Chief Executive Officer. Strategic developments are put before trustees for discussion, amendment and approval. Draft policies/procedures are circulated to the senior management team and then to trustees for comment and approval. Trustees are involved in annual planning days, development and implementation of the agencies strategic and operational plans.

Trustee recruitment has been reviewed; the charity now have an approved process for all new trustees. Trustees are made aware of the training offered by various organisations based both locally and nationally. For example: Directory of Social Change (DSC), National Council for Voluntary Organisations (NCVO), Councils for Voluntary Services (CVS) and Civil Society.

In so far as it is complementary to the charity's objectives, the charity is guided by both local and national policy.

National - at a national level the Government via the Home Office produced it's Strategic Vision in the document "A Call to End Violence Against Women and Girls" launched on the 25th November 2010. A VAWG action plan is produced annually which reviews progress to date and lays out their actions for the coming period including the roll out of domestic violence protection orders and the domestic violence disclosure scheme (Clare's Law).

Local – Knowsley Metropolitan Borough Council will review and update its Domestic Abuse Strategy which will inform Knowsley's partnership response to domestic abuse across the borough.

The charity is aware that KMBC has established a commissioning framework through which they tender for services. The First Step worked hard to ensure it is in a position to participate in the tendering process by successfully being accepted on to three frameworks relevant to the services we provide.

Going forward we welcome the passing of the Domestic Abuse Bill in parliament and receiving Royal Assent on 29th April 2021. We now look forward to working with our partners on the implementation of the Bill..

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

.....

Mr J D Fagan
Trustee
Dated: 17/11/21

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of The First Step Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE FIRST STEP LTD

I report to the trustees on my examination of the financial statements of The First Step Ltd (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 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 2011 Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Jean Ellis BA FCA CTA
DSG

Castle Chambers
43 Castle Street
Liverpool
L2 9TL

Dated: 17 November 2021

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	4,670	-	4,670	2,909	-	2,909
Charitable activities	4	527,270	180,807	708,077	349,106	254,889	603,995
Total income		531,940	180,807	712,747	352,015	254,889	606,904
Expenditure on:							
Charitable activities	5	519,737	180,807	700,544	345,771	254,889	600,660
Net income for the year/ Net movement in funds		12,203	-	12,203	6,244	-	6,244
Fund balances at 1 April 2020		195,994	-	195,994	189,750	-	189,750
Fund balances at 31 March 2021		208,197	-	208,197	195,994	-	195,994

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	9	357		857	
Cash at bank and in hand		277,713		238,726	
		278,070		239,583	
Creditors: amounts falling due within one year	10	(69,873)		(43,589)	
Net current assets			208,197		195,994
Income funds					
Unrestricted funds					
Designated funds	12	5,121		5,121	
General unrestricted funds		203,076		190,873	
			208,197		195,994
			208,197		195,994

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 9/11/21

Mr J D Fagan
Trustee

Company Registration No. 03172572

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	16		38,987		(2,569)
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			38,987		(2,569)
Cash and cash equivalents at beginning of year			238,726		241,295
Cash and cash equivalents at end of year			277,713		238,726

1 Accounting policies

Charity information

The First Step Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is The Old Schoolhouse, St John's Road, Huyton, Merseyside, L36 0UX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

The Trustees have reviewed the immediate impact of the Coronavirus pandemic which has had an impact on fundraising streams and the costs of delivering services.

At the time of approving the accounts the Trustees consider that the charity has adequate reserves and diverse revenue streams to continue in operational existence for the foreseeable future taking account of economic uncertainties caused by the pandemic. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

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

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

1.4 Income

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

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

1 Accounting policies (Continued)

1.5 Expenditure

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs relate to the governance of the charitable company and are primarily associated with constitutional, statutory and legal in nature.

All resources expended are classified under activity headings that aggregate all costs related to that category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1 Accounting policies **(Continued)**

1.8 Employee benefits

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

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

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds 2021	Unrestricted funds 2020
	£	£
Donations and gifts	4,670	2,909

4 Charitable activities

	2021 £	2020 £
Performance related grants	350,545	424,627
Charitable rental income	357,532	179,368
	708,077	603,995
Analysis by fund		
Unrestricted funds	527,270	349,106
Restricted funds	180,807	254,889
	708,077	603,995
Performance related grants		
BBC Children in Need	36,457	36,186
Big Lottery Reaching Communities Fund	-	98,703
Lloyds Bank Foundation	25,000	25,000
Knowsley MBC - IDSVA	95,000	95,000
Knowsley MBC - Ross House	169,738	169,738
The Henry Smith Charity	24,350	-
	350,545	424,627

5 Charitable activities

	2021	2020
	£	£
Staff costs	424,362	415,887
Building costs	72,227	73,330
Insurance	4,713	4,404
Office costs	29,714	27,912
Repairs and renewals	499	1,880
Cleaning	4,744	6,386
Service user costs	20,929	29,340
Miscellaneous expenses	3,015	2,427
Furniture and white goods	5,153	10,938
Bank charges	411	666
Professional fees	23,937	25,090
Exceptional Covid expenditure	108,440	-
	698,144	598,260
Share of governance costs (see note 6)	2,400	2,400
	700,544	600,660
Analysis by fund		
Unrestricted funds	519,737	345,771
Restricted funds	180,807	254,889
	700,544	600,660

6 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Independent examination	-	2,400	2,400	-	2,400	2,400
	-	2,400	2,400	-	2,400	2,400
Analysed between Charitable activities	-	2,400	2,400	-	2,400	2,400

Governance costs includes payments to the independent examiners of £2,400 (2019: £2,400) for independent examination fees.

7 Trustees

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

During the year, the trustees received a total of £nil (2019: £nil) in expenses from the charity.

8 Employees

Number of employees
The average monthly number employees during the year was:

	2021 Number	2020 Number
Management and administration	4	4
Projects, activities and sessions	13	13
	17	17

Employment costs	2021 £	2020 £
Wages and salaries	374,013	376,447
Social security costs	30,873	21,154
Other pension costs	19,476	18,286
	424,362	415,887

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

9 Debtors

Amounts falling due within one year:	2021 £	2020 £
Other debtors	357	857

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Deferred income	34,350	34,350
Trade creditors	30,236	3,473
Other creditors	2,887	3,366
Accruals and deferred income	2,400	2,400
	69,873	43,589

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£	£
BBC Children in Need	-	36,186	(36,186)	-	36,457	(36,457)	-
Big Lottery Reaching Communities Fund	-	98,703	(98,703)	-	-	-	-
Knowsley MBC - IDSVA	-	95,000	(95,000)	-	95,000	(95,000)	-
The Henry Smith Charity	-	-	-	-	24,350	(24,350)	-
Lloyds Bank Foundation	-	25,000	(25,000)	-	25,000	(25,000)	-
	-	254,889	(254,889)	-	180,807	(180,807)	-

BBC Children in Need
A grant from BBC Children in Need to provide a Children & Young People's service within the refuge.

Knowsley MBC - IDSVA Fund
This fund supports the salary costs of specialist Independent Domestic & Sexual Violence Advocates.

The Henry Smith Charity
This fund provides the salary cost of the Senior Domestic Abuse Worker plus contribution to programme delivery costs.

Lloyds Bank Foundation
This fund contributes to the CEO salary costs.

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 April 2019	Incoming resources	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£
Service user fund	5,121	-	5,121	-	-	5,121
	5,121	-	5,121	-	-	5,121

Service users fund
The trustees have identified £5,121 of funds that have been allocated to spend on supporting service users in future periods.

13 Members' liability

The company is limited by guarantee and, in the event of the winding up of the company, the liability of each member (including those members who have served during the previous twelve months) is limited to a contribution of £1 towards the cost of dissolution and the liabilities incurred by the charity while the contributor was a member.

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

15 Controlling party

The charity is controlled by its Board of Trustees.

16 Cash generated from operations

	2021	2020
	£	£
Surplus for the year	12,203	6,244
Movements in working capital:		
Decrease/(increase) in debtors	500	(132)
Increase/(decrease) in creditors	26,284	(3,436)
(Decrease) in deferred income	-	(5,245)
Cash generated from/(absorbed by) operations	38,987	(2,569)