

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.

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

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.

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

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.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

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

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 built 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. They 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.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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 those who 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.

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

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 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 £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.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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.

THE FIRST STEP LTD
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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.

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

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.

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

TO THE MEMBERS OF THE FIRST STEP LTD

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

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
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		<u>670,409</u>	<u>549,066</u>

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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.

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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
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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.

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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
	<u>734,224</u>	<u>654,130</u>	<u>1,388,354</u>	<u>1,054,818</u>	<u>451,150</u>	<u>1,505,968</u>

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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
	<u>1,292,828</u>	<u>1,297,024</u>
Share of support and governance costs (see note 7)		
Governance	7,800	6,325
	<u>1,300,628</u>	<u>1,303,349</u>
Analysis by fund		
Unrestricted funds	646,498	852,199
Restricted funds	654,130	451,150
	<u>1,300,628</u>	<u>1,303,349</u>

7 Support costs allocated to activities

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

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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.

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

15 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
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)	-

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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
	<u>544,025</u>	<u>750,612</u>	<u>(646,498)</u>	<u>648,139</u>
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
	<u>331,568</u>	<u>1,064,656</u>	<u>(852,199)</u>	<u>544,025</u>

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.

THE FIRST STEP LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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.

