TOMORROW'S WOMEN

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30th NOVEMBER 2025

TUESDAY

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COMPANIES HOUSE

Registered Company No: 08039787 (England & Wales)
Registered Charity No: 1148800

REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN
YEAR ENDED 30TH NOVEMBER 2025

Page No

Contents	1
Reference and Administration Details	2
Report of the Directors/Trustees	3-12
Report of the Independent Examiner	13
Income and Expenditure Account	14
Statement of Financial Activities	15
Balance Sheet	16
Cash Flow Statement	17
Notes to the Cash Flow Statement	18
Notes to the Financial Statements	19-30

REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN
YEAR ENDED 30TH NOVEMBER 2025

Reference and Administration Details

Registered Charity Number:	1148800
Registered Company Number:	08039787
Principal office:	St Laurence's Old School Building, Beckwith Street East, Birkenhead, Wirral, CH41 3JE
Independent Examiners:	Kris Billington, McEwan Wallace Ltd, 6 Abbots Quay, Monks Ferry, Birkenhead, Wirral, CH41 5LH
Bankers	Unity Trust Bank, 9 Brindley Place, Birmingham, B1 2HB
Solicitors	Moorcroft's Solicitors, 30 Hamilton Square, Birkenhead, Wirral, CH41 6AZ
Trustees	Trustees who served during the year were: Mrs M Thompson – Chair Mr K V Sweeney – Treasurer Mrs F Jones Mrs S R Jones Mrs L Jones Mr C Lucan-Pratt Mr A Woodcock Ms T Hayes Miss B Cordell Mrs P Jones Miss S Dodd – Resigned 26th April 2026 & Reappointed 16th June 2026 Mr N Wilcox
Secretary:	Mrs G McKinnon – Resigned 7th April 2025 Mrs E Edwards – Appointed 7th April 2025

REPORT OF THE DIRECTORS/TRUSTEES OF TOMORROW'S WOMEN YEAR ENDED 30TH NOVEMBER 2025

Report of Directors and Trustees

The Trustees have pleasure in presenting their Annual Report and Accounts for the year ended 30th November 2025. This being Tomorrow's Women's 14th Anniversary year.

Public Benefit

When planning activities, the Trustees are mindful of the Charity Commission's guidelines on Public Benefit and have complied with the duty of the Charity in Section 17 (5) of the Charities Act 2011, Trustee declaration – Automatic disqualification rules changed by the Charities (Protection and Social Investment) Act 2016, and follows the new General Data Protection Regulation (GDPR) and Data Protection Act 2018.

The Charity's principal activity is to promote social inclusion for the public benefit by preventing women normally (though not exclusively) resident in Wirral and Cheshire West & Chester ("the Beneficiaries") from becoming socially excluded, relieving the needs of those Beneficiaries who are socially excluded, and assisting them to integrate into society. The Beneficiaries may have become socially excluded or be at risk of exclusion, because of one or more of the following factors: unemployment, financial hardship, substance abuse or dependency including alcohol and drugs, poor educational or skills attainment, crime (either as a victim of crime or as an offender rehabilitating into society), poor health mentally or physically, domestic abuse, relationship or family breakdown.

The Charity promotes for the public benefit the education and rehabilitation of Beneficiaries who have been subject to a criminal charge and have suffered a restriction of liberty in the community or in a penal or correctional institution in such ways as the Trustees think fit, including the following: the provision of counselling and support, providing or arranging access to training and education, and advancing the health, safety and psychological well-being of the Beneficiaries.

The Charity also promotes for the public benefit the education of the Beneficiaries, in such ways as the Trustees think fit including: arranging and co-ordinating the delivery of educational programmes, providing or arranging access to training and education and facilities for education, and the development of the Beneficiaries' individual capabilities, competences, skills and understanding in subjects of educational value.

Mission, Aims, Objectives and Activities

Mission - To deliver a comprehensive, women centred approach to minimising female imprisonment, offending and disadvantaged life experiences

Purposes and Aims

Our Charity's purpose is to deliver a comprehensive, women-centred approach to minimising female imprisonment and offending. We aim to do this by reducing the personal, social, health and economic disadvantages experienced by women through working in partnership to improve access to all relevant services and community resources.

Ensuring our work delivers our Aims

Aims, objectives and activities are reviewed annually, considering both quantitative and qualitative data, plus known outcomes. The review assists in ensuring our aim, objectives and activities remain focused on our stated purposes.

The focus of our work

Our main objectives for the year were to continue to develop and provide a comprehensive woman centred approach to minimising female imprisonment and offending through providing support and utilising community services within Tomorrow's Women (TW).

Strategies used to meet these objectives included:

Implementing and sustaining integrated local partnerships to provide additional support and educational services for the benefit of women.

Provide a comfortable, supportive, safe learning environment for women during the day.

Who Used and Benefitted From Our Services?

TW is designed to benefit all adult women in the community wanting to make positive lifestyle choices and changes, not just women involved in or on the periphery of the Criminal Justice System. This also includes student placements from local universities, and wonderful volunteers. However, TW has at its heart, a commitment to reduce female imprisonment, female offending and provide support and assistance to those women who are in recovery. Research indicates that whilst drug and alcohol play a part in all offending, it is significantly more so with women.

'Tomorrow's Young Women' (TYW) has continued to run at our Wirral site. This project closes a gap in provision for young women aged 14 to 17 years. During this year, 149 TYW engaged with the Programme.

TW offers space in which staff and partners can work with women who may have multiple complex problems, to make best use of resources. Up to November 2025 TW was engaging with over 290 different partners and agencies. The Probation Service have a dedicated team of Offender Managers who are hosted on the premises, who supervise females subject to Community Orders and Licence Conditions. The Probation Service statistics continue to indicate a very positive improvement in compliance with court orders. TW Empowerment Advisers (EAs) are the cornerstones of the success and compliance rates of these women.

Attendance and Referrals

Referrals have continued to grow due to desperate need of women who required support during the period. Referrals have continued to be received from a myriad of sources (e.g., GP's, Hospitals, Social Care, Family Support Groups, Health Clinics, Police, Churches, Schools, and Self-Referrals etc.). Over this annual period there have been a total of **1,206** new referrals with **833** for Wirral and **373** for Chester. These high figures indicate the need for provision.

Courses, Programmes and Opportunities

Core Programme deliveries are designed to address the recognised criminogenic factors as below: -

Attitudes
Thinking and Behaviours
Education, Employment and Training
Relationships
Drug and Alcohol
Accommodation
Finance
Emotional Wellbeing
Lifestyle and Associates
Health and other factors

We continuously evaluate the way in which we deliver the programmes and interventions to accommodate the individual learning styles of the Women. We also recognise & attend to, their life experiences which are frequently characterised by negative experiences at school, poor self-image and low self-esteem. See below for numbers of attendances. TW acknowledges the positive impact that women who have no offending history can have upon others, so they are also fully integrated within TW delivery.

Wellbeing
Reiki – 36
Stitch in time – 514
Help in our garden – 532
Belly dancing – 154
Yoga – 457
Guided meditation – 194
Easter wreath making – 10
Acrylic painting – 11
Lino printing – 6
Reading group – 83
Walk and talk – 47
Eco chic – 90
Self-care compassion – 13
Jam session – 13
Sound bath – 84

Create your own vision board – 7
Creative group – 267
Pallet making – 19
Beauty taster – 12
Bereavement support group – 41
A more confident you – 115
TW wellbeing – 121
Nail art – 20
Wellbeing & me – 134
Becoming a happier you – 6
DIY – 5
Creative crafts – 5
Japanese wellbeing – 40
Clay making – 20
Pottery painting – 2
Line dancing – 48
Holistic wellbeing – 15
Cheer fitness – 16
Confidence building taster – 2
Through her lens – 3
Indian head massage – 15
Reflexology – 12
Mindful colouring -12
Make your own pumpkin – 10
Chair based exercise – 25
Halloween – 8
LIPA – 6
Theatre for democracy – 26
Total: 3,256

Mental health
Mental Health Awareness- 11
L1 Mental Health – 23
Introduction to Mental Health – 14
L2 Mental Health First Aid – 103
NHS drop in – 5
L2 Suicide Awareness – 36
Managing Stress and Anxiety – 19
Neurodiversity – 16
Dementia Awareness – 6
Women's Wellness – 7
Personality & Self-esteem – 23
Empowerment Workshop – 8
Total: 271

Alcohol & drugs
Substance misuse midwife – 3
Recovery support group – 79
Better solutions – 256
Relapse prevention – 14
Stepwise – 1
Alcohol & drug awareness – 76
Alcohol & me – 60
L1 substance misuse – 18
Total: 507

Domestic abuse
Finding me – 226
Police drop in – 24
Changing Me – 53
DA Support – 14
Red to Pink – 55
Stalking & Harassment – 9
Introduction to Safeguarding – 20
VAWG – 28
DA Police drop in – 22
Total: 451

Parenting
Understanding ADHD - 5
Supporting Children in Education – 3
Advocacy – 34
Morecrofts Care Proceedings – 2
Anxiety in Children – 18
DWP – 96
Happy Healthy Homes – 38
Positive Parenting – 12
Behaviours that Challenge – 48
Autism Awareness – 6
Children's Socials & Emotional Development – 7
LC ACES – 68
Total: 337

Housing
Whitechapel – 23
Magenta – 34
Total: 57

Budgeting
CAB – 15
CAP – 3
Money & me – 25
Total: 43

Employment & education
L2 Counselling – 91
ESOL – 229
Wirral Lifelong Learning – 45
L1 Hairdressing – 26
Job Centre Plus – 49
Introduction to Counselling – 15
Introduction to Psychology - 9
Introduction to Criminology – 7
L1 Teaching Assistant – 148

L2 Teaching Assistant – 33
Introduction to Styling Hair – 4
Electrical Styling – 28
Digital Skills – 10
Introduction to Computers – 8
Creative Writing – 15
Forensic Psychology – 7
Wirral Met drop in – 10
SEND Course – 9
Total: 743

Physical health
Smear tests – 24
Menopause awareness – 2
Sexual Health nurse – 15
Total: 41

Others
Solicitors – 361
Solicitor phone calls – 93
Community Connectors – 54
Burdward – 61
Berkson – 42
BDH – 39
174 Law – 36
Puzzle Piece Law – 104
Total: 790

Events 1 December 2024 to 30th November 2025

TW held a number of fantastic events at both Wirral and Chester centres including International Women's Day and Violence Against Women & Girls (VAWG) events which were well attended and welcomed a variety of fantastic speakers, performances and activities in order to add an interactive element. Both centres celebrated the Christmas festivities with a party and Christmas meal. Our Wirral centre also held a successful charity fundraising Summer fair which raised over £1,776.41. Other events included:

Wirral Centre:
Christmas Day breakfast
International Women's Day
Annual General Meeting
"Women Only" night, at Future Yard in Birkenhead "One For The Girls"
Volunteers and Careers Fair
Volunteer "Thank You Lunch"
Hair Salon Launch
Launch of New IT Suite
RHS Garden Judging
Hosted "Probation Away Day"
Counsellor Matthew Patrick visit
HELS Magenta in Bloom Award

Chester Centre:
International Women's Day
Professionals Day
High Sheriff visit
Counsellor Sherin Akhtar, Mayor Of Chester visit
Louise Gittins, Head Of Chester & Cheshire West Council visit

Progress to Date

TW in partnership with Merseyside Police offer Out of Court Disposals (OOCDs). OOCDs are responses to crime that the police can administer locally without having to take the matter to court.
The main adult disposals are:

Simple Cautions,
Conditional Cautions,
Penalty Notices for Disorder (PNDs),
Cannabis and Khat warnings
Community Resolutions.

These disposals are a valuable tool for the Police when tackling low-level crime and can represent a proportionate and effective response to offending. TW receives referrals from Merseyside Police for Conditional Cautions and Community Resolutions. For the year Dec 2024 - Nov 2025 TW received 189 referrals with 137 compliance and completion.

In Partnership with HMPPS, The Probation Service are based within both Chester & Wirral centres. This gives Courts a sentencing option for Wirral Magistrates, and also Liverpool and Chester Crown Courts and beyond, which is designed to assist in diverting women from custody. All aspects required for Rehabilitation Activity Requirements (RARs) completion is carried out at TW to complement the work of Probation staff. This allows all women to integrate with other females within the safe confines of our TW Charity to learn and share experiences to avoid offending/reoffending.

The RARs provide a series of targeted interventions which are tailored to the individual female's needs through a multi- agency, multi- disciplinary, problem-solving approach to:

- Address reasons for offending.
- Reduce the risk of re-offending and break the cycle of female offending.
- Improve compliance with Orders and facilitate engagement with agencies; and tackle the problem of intergenerational crime.

The typical profile of women within our target group is that they have multiple complex problems. Research shows that the women will probably have experienced between four and six of the following and will often have had negative experiences with agencies making them reluctant to seek help despite the magnitude of their problems.

- Low self-esteem and self-worth
- Social exclusion/isolation
- Poor anger control and parenting skills
- Violence/abuse
- Traumatised behaviour
- Alcohol/drug misuse
- History of being exploited.
- Poor housing
- Lack of skills
- Massive experience of loss.
- Lack of opportunities for training and or employment

Strategic Targets for 2025

- Strengthen funding resilience through diversified income (training sales, room hire, fundraising).
    - Achieved and ongoing
- Outreach and Satellite Hubs in rural Cheshire (Winsford, Northwich).
    - Achieved and ongoing
- Selling training packages to diversify income.
    - Achieved and ongoing
- Awards & Trophies:
    - Outstanding-Level 5 RHS North West in Bloom
    - " It's Your Neighbourhood"- Wirral Centre
    - "Placement of the Year" from University of Chester

Strategic Targets for 2026

- Launch Liverpool's new Women's Intensive Supervision Court within our Wirral Centre
- Expand early intervention support to under-served and rural areas (Winsford & Northwich).
- Expand Training and Consultancy offer for professional audiences
- Strengthen data, reporting, and evaluation systems to evidence impact.

Structure Governance and Management

Organisational Structure

The Board of Trustees, which has members from a variety of relevant backgrounds, held six meetings and are responsible for the strategic direction and policy of TW.

A scheme of delegation is in place and the day-to-day responsibility for the provision of the services rests with the Chief Executive Officer. The Chief Executive Officer overseen by the Chair of Trustees are responsible for ensuring that TW delivers the services specified and that key performance indicators are met.

Financial Review

Total income for the year amounted to £949,560, with an annual net surplus recorded of £124,439.
The charity aims to utilise reserves and maximise income in 2025/2026 thereby continuing to provide its excellent service.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a minimum level which equates to approximately three months of expenditure, to ensure that the charity can continue to operate should difficulties in receiving income occur in the short term. As expenditure in 2025/26 is projected to be at an increased level to 2024/25 at £899,000 given the increase in staff and operating costs, (2025 £825,121, see SOFA page 15, Total Expenditure), this would equate to c. £224,750.

Actual unrestricted reserves held at the year-end amounted to £844,906 (see Note 12), £51,422 of which was tied up in fixed assets (see Note 14) leaving £793,484 free to use. This equates to approximately 10 months of predicted 2025/26 expenditure.

The Trustees consider that these overall reserves provide sufficient funds to cover management and administration support costs for the minimum period, and aim to maintain the reserves at these levels for the foreseeable future. They aim to continue examining potential further partnerships which are deemed to be beneficial to the women accessing the charity.

Trustees Responsibilities in relation to Financial Statements

Trustees are responsible for preparing the financial statements led by the Treasurer in accordance with applicable law and United Kingdom Generally Accepted Accountancy 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 the affairs of the Charity and of the surplus or deficit of the Charity for the period.

In preparing the statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business

The Trustees are responsible for keeping adequate accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to 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.

Signed on behalf of the Board:



Mrs M Thompson
Chair Tomorrow's Women
Date 25th July 2026

Independent Examiner's Report to the Trustees of Tomorrow's Women

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011)'the Act 2011'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examinator statement

Since the Company's gross income exceeded £250,000 your examinator 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 The Institute of Chartered Accountants in England and Wales, 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 reason to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 Standards 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 accounts to be reached.

K Billington

Kris Billington BA (Hons) FCA FCCA FPC
McEwan Wallace Chartered Accountants
6 Abbots Quay
Monks Ferry
Birkenhead
Wirral
CH41 5LH
Date: 14th August 2026

TOMORROW'S WOMEN
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30TH NOVEMBER 2025

	Notes	2025	2024
		£	£
INCOME			
Donations	2	45,354	31,155
Grants receivable	3	870,647	935,457
		916,001	966,612
EXPENDITURE			
Charitable activities		823,669	736,475
Governance costs		1,452	1,380
	4	(825,121)	(737,855)
SURPLUS / (DEFICIT) ON ORDINARY ACTIVITIES		90,880	228,757
Other interest receivable and similar income		33,559	21,030
NET SURPLUS ON ORDINARY ACTIVITIES		124,439	249,787

No activities were discontinued during the year.

TOMORROW'S WOMEN
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH NOVEMBER 2025

	Notes	Restricted	Unrestricted	2025	2024
				Total	Total
		£	£	£	£
INCOME AND ENDOWMENTS					
Income from charitable activities:					
Grants receivable	3	765,957	104,690	870,647	935,457
Other income					
Donations and legacies	2	-	45,354	45,354	31,155
Investment		-	33,559	33,559	21,030
Total Income and Endowments		765,957	183,603	949,560	987,642
EXPENDITURE					
Expenditure on charitable activities	4	807,607	17,514	825,121	737,855
TOTAL EXPENDITURE		807,607	17,514	825,121	737,855
Net movement in funds		(41,650)	166,089	124,439	249,787
Balances brought forward at 1st December 2024		391,037	678,817	1,069,854	820,067
Balances carried forward at 30th November 2025		349,387	844,906	1,194,293	1,069,854

TOMORROW'S WOMEN (Company Number 08039787) (Charity Number 1148800)
BALANCE SHEET
AS AT 30TH NOVEMBER 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible assets	8		126,759		116,800
CURRENT ASSETS					
Debtors	9	13,653		11,949	
Cash at bank and in hand		1,072,817		957,745	
TOTAL CURRENT ASSETS		1,086,470		969,694	
CREDITORS: Amounts falling due within one year	10	(18,936)		(16,640)	
NET CURRENT ASSETS / (LIABILITIES)			1,067,534		953,054
TOTAL ASSETS LESS CURRENT LIABILITIES			1,194,293		1,069,854
NET ASSETS			1,194,293		1,069,854
FUNDS					
Unrestricted funds	12		844,906		678,817
Restricted funds	11		349,387		391,037
			1,194,293		1,069,854

For the year ending 30th November 2025 the charitable company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with Section 476 of the Companies Act 2006. The directors/trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard 102 Section 1A

Approved by the board on 25th July 2026 and were signed on its behalf by:



Mrs M Thompson
Chair – Tomorrow's Women

TOMORROW'S WOMEN
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH NOVEMBER 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	153,661	271,812
Net cash from operating activities		153,661	271,812
Cash flows from investing activities			
Purchase of tangible assets		(38,589)	(53,678)
Net cash used in investing activities		(38,589)	(53,678)
Increase/(decrease) in cash and cash equivalents		115,072	218,134
Cash and cash equivalents at beginning of year	2	957,745	739,611
Cash and cash equivalents at end of year	2	1,072,817	957,745

1. RECONCILIATION OF SURPLUS TO CASH GENERATED FROM OPERATIONS

	2025 £	2024 £
Net income/(expenditure)	124,439	249,787
Depreciation	28,630	21,036
	153,069	270,823
(Increase)/Decrease in debtors	(1,704)	249
Increase/(Decrease) in creditors	2,296	740
Cash generated from operations	153,661	271,812

2. CASH AND CASH EQUIVALENTS

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

Year ended 30 November 2025

	2025 £	2024 £
Cash and cash equivalents	1,072,817	957,745

1. ACCOUNTING POLICIES

a) Basis of preparation

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 Section 1A, and the Companies Act 2006. The Financial statements, incorporating a Statement of Financial Activities, have been prepared in accordance with Statement of Recommended Practice SORP FRS 102 – "Accounting and Reporting by Charities."

The financial statements have been prepared as a going concern and will continue to for at least twelve months after the signing of the accounts.

b) Statutory information

The organisation is a registered Charity and a company limited by guarantee, registered in England and Wales. The liability in respect of the guarantee as set out in the memorandum is limited to £1 per member of the company. The company's registered number; charity registered number and registered office can be found on the 'Reference and administration details' on page 2.

The presentation currency of the financial statements is the Pound Sterling (£).

c) Income

Intangible income, which comprises donated services, is included in income at a valuation, which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised when there is no financial cost borne by a third party.

Gifts in kind comprised of assets, repairs, stationery and utilities donated for the use of the Charity are included at valuation and recognised as income in the year they are received.

Income from grants, donations and other income is included when received.

d) Expenditure

The cost headings comprise expenditure, including staff costs, directly attributable to the organisation's activity. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of the resources.

- Generating funds include the costs incurred in order to hold fundraising events.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services.

e) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the organisation.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

All income and expenditure is shown in the Statement of Financial Activities.

The nature and purpose of each fund is fully explained in notes 11 and 12.

f) Income and expenditure

All income and expenditure is accounted for on the accruals basis except for grants, donations and other income which is included when received and held in restricted funds when received in advance.

g) Significant judgements and estimations

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future.

The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below;

When an asset is purchased it is categorised into an asset class, the depreciation policy of each class estimates the economic life of all assets within the class. The depreciation policy of each asset class is determined by management and reviewed regularly for appropriateness. The depreciation policy adopted is based on historical experience as well as considering the future events which may impact the useful economic life of all assets within each class, such as changes in market demands.

h) Fixed assets

Depreciation is calculated to write off the cost or valuation, less estimated residual values, of tangible fixed assets over their estimated useful lives to the charity. The annual depreciation rates and methods are as follows:

Leasehold improvements	- 10% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost
Motor Vehicles	- 33% on cost

Assets are carried in the balance sheet at written down historical cost.

Gifted assets are capitalised if valued over £250 at the point of receipt.

Impairment reviews are carried out on assets where an indication is given that the recoverable amount is below the net book value. No assets have been subject to impairment to date.

i) Financial instruments

The following assets and liabilities are classified as financial instruments: prepayments, accruals, and other creditors.

Financial assets and liabilities that are measured at amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss in recognised in the Statement of Financial Activities, and the historic cost is included in the notes to the accounts.

2. VOLUNTARY INCOME

	Restricted 2025 £	Unrestricted 2025 £	Total 2025 £	Total 2024 £
Donations & appeals	-	45,354	45,354	31,155
	-	45,354	45,354	31,155

3. GRANTS RECEIVABLE

	Restricted 2025	Unrestricted 2025	Total 2025	Total 2024
	£	£	£	£
Big Lottery – Chester & Cheshire	116,992	-	116,992	154,312
PSS (UK) – NPS Interventions	254,713	-	254,713	285,558
Big Lottery – Cost of Living Fund	-	-	-	68,878
National Lottery Community Fund	16,435	-	16,435	-
Steve Morgan Foundation	28,792	-	28,792	28,792
Merseyside PCC – Suzy Lamplugh	-	-	-	1,860
Merseyside PCC – Adder Intervent.	40,000	-	40,000	-
Merseyside PCC – Victim Support	60,000	-	60,000	60,000
O PCC – Confiscated Funds	-	5,883	5,883	-
Calders/NOMS probation Service	-	37,743	37,743	37,115
Wirral BC – CEO Funding	27,500	-	27,500	27,500
Wirral BC – Substance Abuse Fund	-	-	-	17,576
Wirral BC – Female Health Support	24,866	-	24,866	9,243
Wirral BC – TW Food Pantry	13,860	-	13,860	15,540
Wirral BC – Winter Food Support	17,000	-	17,000	10,800
Wirral CVS – Step-up Fund	-	-	-	15,000
Cheshire PCC – EA Salary Support	-	-	-	30,000
Cheshire NHS – Mental Health	-	-	-	13,942
Chester Sexual Abuse Support Fund	5,283	-	5,283	-
Cheshire NHS – SMH Transform	-	-	-	13,260
Lloyds Bank Foundation	-	25,000	25,000	50,000
Garfield Weston Foundation	-	-	-	30.000
Wirral Met College - Towns Fund	81,972	-	81,972	-
Cheshire Community Foundation	11,833	-	11,833	-
Fusion 21 Foundation	5,000	-	5,000	5,000
Wates Family Enterprise Trust	-	-	-	4,775
Magenta Living – Kitchen Refurb	-	-	-	8,300
Magenta Living – Cookery Courses	5,698	-	5,698	-
Magenta Living – Supporting Com,	6,935	-	6,935	-
The Access Foundation	24,755	-	24,755	-
OmazeUK – Wirral Impact	6,250	-	6,250	-
Orr Mack Foundation – Gift Share		15,000	15,000	-
Scottish Power Employees Fund		5,000	5,000	-
Brabners LLP - RIMM		5,000	5,000	-
West Kirby Womens' Group		6,064	6,064	-
Screwfix Foundation	4,800	-	4,800	-
G & P Martin Trust	-	5,000	5,000	-
The Clothworkers Foundation	-	-	-	4,000
Laing Family Trust	-	-	-	5,000
Rathbone Charitable Trust	-	-	-	3,000
Cheshire West Voluntary Action	5,400	-	5,400	-
Merseycare NHS – Room Hire	-	-	-	5,500
The 29th May 1961 Trust	4,000	-	4,000	4,000
D'Oyly Carte Trust – Garden Dev	-	-	-	3,000
Groundwork UK – Garden Dev	198	-	198	1,782
Other Grants (below £5,000)	3,675	-	3,675	21,724
	765,957	104,690	870,647	935,457

4. RESOURCES EXPENDED - CHARITABLE ACTIVITIES

	Restricted	Unrestricted	Total 2025	Total 2024
	£	£	£	£
Staff costs	556,785	-	556,785	513,130
Rent	82,108	-	82,108	78,089
Room Hire (Chester & Cheshire)	-	-	-	342
Energy & Utilities (Chester)	5,718	-	5,718	9,301
Training	11,362	-	11,362	5,643
Leasehold improvements deprec'n	5,212	5,979	11,191	9,436
Computer equipment depreciation	6,269	3,729	9,998	4,803
Fixtures and fittings depreciation	4,496	2,945	7,441	6,797
Computer & IT	16,701	-	16,701	17,107
Lamplight Database	12,767	-	12,767	-
Telephones and Communications	2,512	-	2,512	3,941
Postage and stationery	5,186	-	5,186	4,335
Travel and subsistence	2,441	-	2,441	2,144
Repairs and renewals	4,321	-	4,321	4,760
Sundry expenses	10,703	3,409	14,112	12,677
Bank charges and interest payable	257	-	257	252
Insurance	7,362	-	7,362	6,698
Subscriptions	1,146	-	1,146	554
Waste Disposal / Collection	5,591	-	5,591	4,311
Contract Cleaner	8,963	-	8,963	6,187
ASH Project	3,281	-	3,281	1,696
On-line DA Courses Project	9,038	-	9,038	-
Counselling Fees	10,300	-	10,300	11,410
TW Salon & IT Suite Projects	11,238	-	11,238	3,264
Chester Household Funds	2,765	-	2,765	2,372
Chester Sanctuary Garden	-	-	-	110
Wirral Household Fund	1,023	-	1,023	1,586
TW Pantry Project	20,062	-	20,062	26,236
New Beginnings - Craft Room	-	-	-	-706
Independent examination	-	1,452	1,452	1,380
	807,607	17,514	825,121	737,855

5. SUPPORT COSTS

	Staff Costs	Other Costs	Total 2025	Total 2024
	£	£	£	£
Charitable activities	556,785	268,336	825,121	737,855
	556,785	268,336	825,121	737,855

Staff costs 2025 of £556,785 were made up of £502,476 of gross wages; £44,505 of Employer's National Insurance; and £9,804 of Employers Pension contributions.

6. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2025	2024
	£	£
Depreciation and amortisation	28,630	21,036
Accountancy - Independent examination	1,452	1,380

7. STAFF COSTS

	2025	2024
	£	£
The cost of employing staff, including trustees, was:		
Wages	556,785	513,130
	556,785	513,130

No employees received emoluments above £60,000.

Trustees received no remuneration during the year.
No Trustees received any reimbursement of expenses.

The average weekly number of employees during the period was:

	2025	2024
	No.	No.
Management	4	4
Administrative	16	14
	20	18

8. TANGIBLE FIXED ASSETS

	Leasehold Improvemnt £	Fixtures & Fittings £	Computer Equipment £	Motor Vehicles £	Total £
VALUE AT COST					
At 1st December 2024	118,774	59,316	55,545	7,895	241,530
Additions	6,745	18,446	13,398	-	38,589
Disposals	-	-	-	-	-
At 30th November 2025	125,519	77,762	68,943	7,895	280,119
DEPRECIATION					
At 1st December 2024	34,559	40,412	41,864	7,895	124,730
Disposals		-	-	-	-
Charge for the period	11,191	7,441	9,998	-	28,630
At 30th November 2025	45,750	47,853	51,862	7,895	153,360
NET BOOK VALUE					
At 30th November 2025	79,769	29,909	17,081	-	126,759
At 30th November 2024	84,215	18,904	13,681	-	116,800

All fixed assets are used to further the charity's objectives.

9. DEBTORS

	2025 £	2024 £
Prepayments	13,653	11,949
	13,653	11,949

10. CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Social Security costs	11,340	9,789
Workplace Pension Contributions	1,785	2,156
Lloyds Bank - Multipay Corporate Card Account	2,365	1,568
Energy / Utilities	238	563
Telecoms / Broadband	-	1,244
Cleaning Contractor	722	-
Counselling / Consultancy Courses	1,100	-
Examination Fees	1,386	1,320
	18,936	16,640

11. RESTRICTED FUNDS

	B/Fwd 01/12/24	Income	Depn. / Expenses	Fund Transfers	C/Fwd 30/11/25
	£	£	£	£	£
Big Lottery – Chester & Cheshire West	76,488	116,992	(160,887)	-	32,593
PSS (UK) – NPS Interventions	132,702	254,713	(259,815)	-	127,600
Big Lottery – Community Cost of Living	44,104	-	(44,104)	-	-
National Lottery Community Fund - ASH	-	16,435	-	-	16,435
Steve Morgan Foundation	-	28,792	(28,792)	-	-
Merseyside PCC–S Lamplugh Training	1,860	-	(1,860)	-	-
Merseyside PCC – Adder Interventions	-	40,000	(26,667)	-	13,333
Merseyside PCC – Victim Support Wirral	32,500	60,000	(72,500)	-	20,000
Wirral BC – CEO Funding	-	27,500	(27,500)	-	-
Wirral BC – Substance Abuse Support	-	24,866	(24,866)	-	-
Wirral BC – Wirral Together Fund	-	475	-	-	475
Wirral BC – TW Food Pantry 2024/25		13,860	(13,860)	-	-
Wirral BC – TW Food Pantry 2025/26	-	17,000	(4,624)	-	12,376
Wirral CVS – Step-up Fund	15,000	-	(15,000)	-	-
Wirral Met College – Towns Fund		81,972	(26,520)	-	55,452
Cheshire PCC – EA Salary Support	18,286	-	(18,286)	-	-
Cheshire PCC – Chester Pilot Projects	1,000	-	(1,000)	-	-
Garfield Weston Foundation	2,000	-	(2,000)	-	-
Cheshire Community Foundation	2,452	11,833	(10,340)	-	3,945
Cheshire Community Council	-	1,200	(1,200)	-	-
Cheshire West VA – Household Support	1,047	-	(1,047)	-	-
Chester Sexual Abuse Support Service	-	5,283	(5,283)	-	-
Fusion 21 Foundation	10,833	5,000	(9,038)	-	6,795
John Moores Foundation	2,638	-	(2,638)	-	-
Wates Family Enterprise Trust	1,837	-	(1,837)	-	-
New Beginnings	808	-	(300)	-	508
29th May 1961 Charitable Trust	4,000	4,000	(4,667)	-	3,333
Laing Family Trust – Chester Shower	5,000	-	(600)	-	4,400
One Wirral CIC – IT Equipment	2,015	-	(2,015)	-	-
Abbeyfield Trust	10,855		(3,520)	-	7,335
Eleanor Rathbone Trust – Laundryroom	1,054	-	(1,054)	-	-
Magenta Living – Kitchen Refurb	7,691	-	(224)	-	7,467
Magenta Living – Cooking on a Budget	-	5,698	(2,374)	-	3,324
Magenta Living –Supporting Community	-	6,935	(2,312)	-	4,623
Cheshire West Voluntary Action – MH	875	-	(875)	-	-
Cheshire West Voluntary Action 2024/25	-	1,400	(1,400)	-	-
Cheshire West Voluntary Action 2025/26	-	4,000	(2,667)	-	1,333
Cheshire West VA – Cancer Awareness	800	-	(800)	-	-
Cheshire West VA – Household Support	1,000	-	(1,000)	-	-
Omaze UK – Wirral Impact Stalking	-	6,250	(4,000)	-	2,250
Screwfix Foundation – Security Upgrade	-	4,800	-	-	4,800
The Access Foundation – Digital Skills	-	24,755	(10,315)	-	14,440
The Clothworkers Foundation	3,970	-	(1,076)	-	2,894
D'Oyly Carte Charitable Trust	3,000	-	(3,000)	-	-
Groundwork UK – Garden Development	1,782	198	(448)	-	1,532
SafeLives – Natwest Circle Fund	3,167	2,000	(3,023)	-	2,144
Maximus Foundation	2,000	-	(2,000)	-	-
Merseyrail – Wellbeing sessions	273	-	(273)	-	-
	391,037	765,957	(807,607)	-	349,387

11. RESTRICTED FUNDS (continued)

Purposes of restricted funds

Big Lottery – Tomorrow's Women In Cheshire
Big Lottery Community Fund awarded a grant of £472,191 over 3 years (September 2022 to August 2025), contributing to salaries and core costs for Chester and Cheshire West.

PSS (UK) – NPS Interventions
National Probation Service Women's Services Interventions contract for Merseyside and Cheshire West for a total of £1,081,563 over 5 years (June 2021 to March 2026), contributing to salary costs of full-time staff, rent, general running expenses, training, travel, admin services, and overheads.

Big Lottery – Cost of Living Flex Fund
Big Lottery Community Organisations Cost of Living Fund offered grants of £68,878 contributing to salary costs, rent, and operating expenses in community support for cost of living difficulties.

National Lottery Community Fund – ASH
National Lottery Community Fund offered a grant of £16,435 contributing salary costs, training and operating expenses supporting the ASH project (Action on Street Health) from 20th December 2025 onwards.

Steve Morgan Foundation
Steve Morgan Foundation grant of £28,792 per annum for five years (February 2023 to January 2028) for Chester Centre Management salary contribution.

Merseyside PCC – Suzy Lamplugh Training
Merseyside PCC grant of £1,860 to cover training costs for one staff member for Suzy Lamplugh harassment and stalking awareness course.

Merseyside Police and Crime Commissioner – ADDER – Conditional Cautions
The Police & Crime Commissioner for Merseyside grant of £40,000 salary contribution to March 2026 for providing conditional caution out of court disposal framework services.

Merseyside Police and Crime Commissioner – Victim Support Wirral
Merseyside PCC grant of £60,000 per annum for Empowerment Adviser and Counselling support for domestic abuse and sexual abuse victim support programmes April 2023 to March 2026.

Wirral BC – CEO Funding
Wirral Borough Council grant of £30,000 per annum (April 2022 to March 2026) to CEO salary.

Wirral BC – Substance Abuse Support
Wirral Borough Council grant of £27,562 per annum for one year (April 2025 to March 2026) contribution to Empowerment Adviser salary for substance abuse support project.

Wirral BC – Wirral Together Fund
Wirral Borough Council grant of £475 contributing to redecoration of meeting room damaged by water ingress.

Wirral BC – Household Support Fund Winter 2024/25
Wirral Borough Council grant of £13,860 providing household food and hygiene support during the winter of 2024/2025.

Wirral BC – Household Support Fund Winter 2025/26
Wirral Borough Council grant of £17,000 providing household food and hygiene support during the winter of 2025/2026.

11. RESTRICTED FUNDS (continued)

Purposes of restricted funds (continued)

Wirral CVS – Step-up Fund
Wirral Council for Voluntary Service Step-up Fund grant of £15,000 starting October 2024 for Domestic Abuse Support salary contributions.

Wirral Met College – Towns Fund
Wirral Met College grant of £82,000 for building and equipment establishing a hair and beauty Salon and IT training suite for student courses.

Cheshire PCC – EA Salary Support
Cheshire Police and Crime Commissioner grant of £30,000 per annum for Empowerment Adviser salary support and training (April 2023 to March 2025).

Cheshire PCC – Chester Pilot Projects
Cheshire Police and Crime Commissioner grant of £1,000 for Domestic Abuse counselling support programmes in Cheshire West and Chester.

Garfield Weston Foundation
Garfield Weston Foundation offered a grant of £30,000 in 2023 for running wrap around courses for early intervention, wellbeing, and holistic support.

Cheshire Community Foundation
Cheshire Community Foundation Unlocking Brighter Futures grant of £11,833 per annum supporting Better Solutions courses focused on reducing re-offending.

Cheshire Community Council – Welcoming Spaces
Cheshire Community Council welcoming spaces grant of £1,200 for food and heating resources and support courses.

Cheshire West Voluntary Action – Household Support Fund
Cheshire West Voluntary Action grant of £1,400 in 2024 for household and food costs support programmes.

Chester Sexual Abuse Support Service – CSASS
Chester Sexual Abuse Support grant of £5,283 from charity's closing reserves supporting abuse victim programmes.

Fusion 21 Foundation
Fusion 21 Foundation grant of £10,000 per annum for two years supporting development and provision of on-line domestic abuse support courses.

John Moores Foundation
John Moores Foundation grant of £10,000 in 2023 supporting Action on Street Health project.

Wates Family Enterprise Trust
Wates Family Enterprise Trust grant of £4,775 supporting delivering and promoting training courses.

New Beginnings – Counselling for Women
New Beginnings grant (charity's closing reserves transfer) of £4,623 for wellbeing sessions, re-equipment of craft room and storage facilities

29th May 1961 Charitable Trust
29th May 1961 Charitable Trust grant of £4,000 per annum for 2 years supporting staff salary and training.

Laing Family Trust
Laing Family Trust £5,000 grant to convert Chester centre toilet into a shower/wet room.

11. RESTRICTED FUNDS (continued)

Purposes of restricted funds (continued)

One Wirral CIC – IT Equipment
One Wirral CIC grant of £6,900 for IT Equipment and systems development.

Abbeyfield Trust
Abbeyfield Trust grant of £50,000 in December 2018 towards the cost of refurbishing the TW Inspiration Hall and catering facilities, public address system, lighting, and storage facilities.

Eleanor Rathbone Trust – Laundryroom Refurbishment
Eleanor Rathbone Trust grant of £3,000 in August 2019 as a contribution towards the cost of refurbishing and re-equipping the Wirral centre's laundry room and facilities.

Magenta Living
Magenta Living grant of £8,300 for Wirral Centre's kitchens refurbishment.

Magenta Living – Cooking on a Budget
Magenta Living grant of £5,698 for running courses assisting and encouraging healthier lifestyles.

Magenta Living – Supporting Communities
Magenta Living grant of £6,935 for staff training in supporting neighbourhoods and tackling anti-social behaviour.

Cheshire West Voluntary Action – Complex Lives Mental Health Support
Cheshire West Voluntary Action grant of £1,500 contribution to mental health support programmes.

Cheshire West Voluntary Action – Household Support 2024/5
Cheshire West Voluntary Action Household Support Fund grant of £1,400 supporting households during winter 2024/2025

Cheshire West Voluntary Action – Household Support 2025/6
Cheshire West Voluntary Action Household Support Fund grant of £4,000 supporting households during winter 2025/2026

Cheshire West Voluntary Action – Cancer Awareness
Cheshire West Voluntary Action offered a £2,000 grant in 2024 for cancer awareness and prevention support sessions.

Cheshire West Voluntary Action – Household Support
Cheshire West Voluntary Action £1,500 grant in 2024 for household support projects.

Omaze UK – Wirral Impact – Stalking
Omaze UK grant of £6,250 for anti-stalking and harassment staff training and support courses.

The Screwfix Foundation
The Screwfix Foundation grant of £4,800 for security entrance doors and monitors at Chester.

The Access Foundation – Digital Skills
The Access Foundation grant of £24,755 for digital skills training. Contributing to staff salaries, staff training, equipment and resources providing courses enabling access to digital divide interventions.

The Clothworkers Foundation
The Clothworkers Foundation grant of £4,000 for computer tablets supporting TW's on-line domestic abuse support courses.

11. RESTRICTED FUNDS (continued)

Purposes of restricted funds (continued)

D'Oyly Carte Charitable Trust
The D'Oyly Carte Charitable Trust grant of £3,000 contribution towards TW's garden maintenance and development.

Groundwork UK Bupa Foundation
Groundwork UK Bupa Foundation Green Community Grant awarded of £1,980 towards TW's "Bloomin Marvellous" garden development project.

SafeLives – Natwest Circle Fund
SafeLives grant of £2,000 per annum for 3 years (July 2024 to Dec 2026) for emergency crisis financial support.

Maximus Foundation
Maximus Foundation grant of £2,500 supporting research and courses promoting understanding of stalking and harassment behaviours, risks, and effects.

Merseyrail
Merseyrail offered a grant of £500 supporting wellbeing sessions and equipment.

12. UNRESTRICTED FUNDS

	01/12/24	Income	Expenses	Fund Transfers	30/11/25
	£	£	£	£	£
Unrestricted Funds	678,817	183,603	(17,514)	-	844,906

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

13. TAXATION

The company is a Registered Charity and is not liable to U.K. Corporation Tax.

14. ANALYSIS OF NET ASSETS BETWEEN RESTRICTED AND UNRESTRICTED FUNDS

	Restricted	Unrestricted	Total
	£	£	£
2025			
Fixed assets	75,337	51,422	126,759
Net Current assets	274,050	793,484	1,067,534
Total 2025	349,387	844,906	1,194,293
2024			
Fixed assets	51,173	65,627	116,800
Net Current assets	339,864	613,190	953,054
Total 2024	391,037	678,817	1,069,854

15. RELATED PARTY TRANSACTIONS

During the year there were no related party transactions.
During the year, the Key Management Personnel were compensated £153,467.

16. POST BALANCE SHEET EVENTS

The Financial Statements were approved by the Board of Trustees on 25th July 2026.

17. COMPARATIVE OF THE STATEMENT OF FINANCIAL ACTIVITY (Prior Year)

	Restricted	Unrestricted	Total 2024
	£	£	£
INCOME			
Income from charitable activities	838,618	96,839	935,457
Donations and legacies	-	31,155	31,155
Income from investments	-	21,030	21,030
TOTAL INCOME AND ENDOWMENTS	838,618	149,024	987,642
EXPENDITURE			
Expenditure on Charitable Activities	723,777	14,078	737,855
TOTAL EXPENDITURE	723,777	14,078	737,855
Net Income/(Expenditure)	114,841	134,946	249,787
Balances brought forward at 1st December 2023	276,196	543,871	820,067
Balances carried forward at 30th November 2024	391,037	678,817	1,069,854