



ANNUAL REPORT



STEP TOGETHER VOLUNTEERING LIMITED

**FOR THE YEAR ENDED 31ST MAY 2023
REGISTERED COMPANY NUMBER 02932195
REGISTERED CHARITY NUMBER 1038253**

ABOUT STEP TOGETHER VOLUNTEERING

We're a charity that helps the most vulnerable people - people who can't find help elsewhere. We don't give up on the people we help. We support them until they have the self-confidence and skills they need to look forward to a better, brighter future. For many, that starts with volunteering.

Progression is our mission

Togetherness is our ethos

Empowerment through volunteering is our goal

We work to inspire, motivate and enable people who are most excluded from society to participate in community volunteering as a way of helping them develop the skills, confidence and motivation to turn their lives around. We team this with intensive one-to-one coaching, taking an asset-based approach, to support individuals to recognise their strengths, identify their goals, overcome any obstacles and achieve their potential.

We do not place a time limit on our support; we understand that working with people who have such complex needs demands time and patience. On average we support people for approximately 10 months.

The charity's objectives, established in 1994, state that the charity exists "to promote, for the public benefit, volunteering and community involvement by people of all ages and backgrounds". All our current programmes aim to support people who face multiple disadvantage and are excluded from society to engage in community volunteering. We work at the margins of society, supporting people with complex and often chaotic lives. For many, we are a last resort; the complexity of their circumstances meaning that most time-limited and prescriptive services do not meet their needs. We take them on a journey to rebuild their lives, with volunteering as a key step to developing confidence, skills and aspiration.

The Trustees present their report and the financial statements for the year ended 31 May 2023. Reference and administrative information included forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2019).

REFERENCE & ADMINISTRATIVE INFORMATION

For the year ended 31 May 2023

Company Number	02932195
Charity Number	1038253 (England & Wales) SC040616 (Scotland)
Registered office	29 Great George Street Bristol BS1 5QT
Lifetime President President	Roger Potter MBE Sir David Manning, GCMG, KCVO
Trustees (Directors)	Roger Donbavand (Chair) Scharmarie van der Vyver (Treasurer) Caroline Marsh Deborah Poole Liza Durkin Maurice Clarke Ralph Arundell Matthew Fellows resigned 7 November 2022 Julia Killick resigned 18 September 2023 Jamie Shearer appointed 14 April 2023
Chief Executive Officer	Anna-Clare Temple
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling ME19 4TA
Independent Examiner	Josh Kingston BSc ACA Burton Sweet Limited The Clock Tower 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR

2022-2023

Over the 2022-23 financial year, the charity ran three main programmes working with:

- young people aged 15-25 facing multiple disadvantage in Bristol and Dumfries & Galloway.
- people with criminal convictions in Greater Manchester
- veterans, serving Personnel on Recovery Duty (PRD) and members of the Armed Forces Community in the north, east and south of England.

The charity's programmes are delivered by a team of outreach workers, our Volunteering Project Managers, who provide one-to-one support to the people we work with. This frontline team is supported by additional project staff and volunteers who enable us to reach more people and enhance our service offer.

Our frontline team is supported by our central team comprising the Chief Executive, Operations Manager, Fundraiser and Administration & Communications Officer.

During the year the charity focused on three main priorities:

- evidencing our impact through robust monitoring & evaluation.
- increasing our capacity through use of volunteers.
- raising our profile in Bristol & Manchester.

Evidencing impact

The case management system and reporting tools introduced last year have continued to enable the charity to demonstrate its impact through industry-recognised evaluation tools. Impact data from the Pathway Star is shown in the following pages.

Increasing capacity with volunteers

Volunteers have continued to support our programmes in Cumbria, Manchester and Bristol. All of the volunteers who have worked with us have lived experience and have used this to offer peer support to others. We also introduced some cross-programme volunteering, with 2 volunteers from our Armed Forces community programme helping to support young people at our allotment project in Bristol. We have also continued to develop our Peer Mentoring Programme for women affected by the criminal justice system in Manchester.

Raising our profile

As part of our work with the Department of Work and Pensions in Greater Manchester, we have engaged with a large number of Job Centres to raise awareness of our support for people with criminal convictions and also to provide advice and training to frontline staff in the Job Centres regarding how to support those whose criminal convictions may act as a barrier to progressing towards employment. Along with probation, this is now our largest source of referrals for this project.

In Bristol two of the young people who have volunteered at our allotment project, along with the Volunteer Project Manager Polly Gunton, were interviewed on a local radio station to talk about the project and the positive impact it had.

With the support of Benesys, a company that enables corporate organisations to engage with charities, we developed a “donor deck” as a way of providing those without any knowledge of Step Together with a introduction to the charity, who we help, how we work and what we achieve. This has been shared widely with a range of stakeholders in Bristol.

This work is ongoing, as we widen the number and range of organisations who are aware of our work and engage with us. We are building towards our 30th anniversary in 2024 and are keen to have support from corporate organisations to help us celebrate this.

Towards the end of the financial year, we began the process of establishing a new Memorandum of Understanding with the Army Recovery Capability, to formally recognise the role that Step Together plays in supporting some Personnel on Recovery Duty with their recovery.

Other notable changes

In September 2022 the charity’s central team moved into an office in central Bristol, which became the charity’s Registered Address. The office provides greater opportunities for team-working and meeting with key stakeholders, funders and delivery partners.

In January 2023 the charity finalised changes to the Articles of Association. The changes enable the charity to hold its AGM by virtual or hybrid means if necessary and also brought in a 9-year limit to the length of time Trustees can serve, to reflect the Charity Commission’s Governance Code for Small Charities.

**DURING THE YEAR WE
REACHED APPROXIMATELY**

**500
PEOPLE**

222

**WERE GIVEN
INTENSIVE 1-1
SUPPORT**



WITH

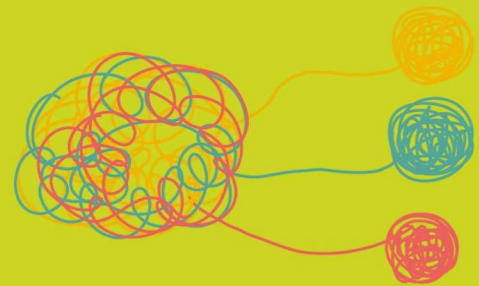
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**BEING NEW REFERRALS IN
THE YEAR**



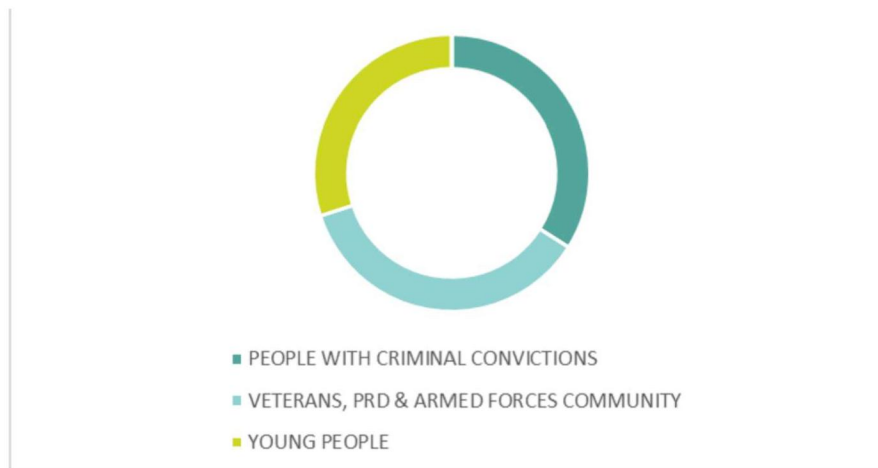
**67% WERE MALE, COMPARED TO 29%
FEMALE (1% IDENTIFIED AS NON-
BINARY, 3% DID NOT SAY HOW THEY
IDENTIFIED)**

**84% WERE SUFFERING WITH
POOR MENTAL HEALTH**



**82% HAD 3 OR MORE NEEDS ON
REFERRAL, 71% HAD 4 OR MORE
NEEDS, AND 32% HAD 7 OR MORE
NEEDS WHEN REFERRED TO US**

CLIENTS SPLIT BY PROGRAMME



30% OF THOSE SUPPORTED WERE YOUNG PEOPLE
34% WERE PEOPLE WITH CRIMINAL CONVICTIONS
36% WERE MEMBERS OF THE ARMED FORCES COMMUNITY



**72% OF THE PEOPLE WE SUPPORTED WERE
NOT WORKING WHEN REFERRED TO US,
DESPITE 87% BEING AGED BETWEEN 16 AND
60 YEARS OLD**

**24% HAD SUFFERED AT LEAST 1 ADVERSE
CHILDHOOD EXPERIENCE (ACE), AND OF THOSE
ALMOST 1/3 HAD EXPERIENCED 2 OR MORE ACES**



1550

**OVER 1550 INDIVIDUAL ACTIONS WERE
UNDERTAKEN EITHER WITH OR ON BEHALF OF
THE PEOPLE WE SUPPORTED, INCLUDING FACE-
TO-FACE MEETING, TELEPHONE/VIDEO CALLS,
EMAILS, TEXT MESSAGES, AND
RESEARCH/ENQUIRIES**

OUR IMPACT



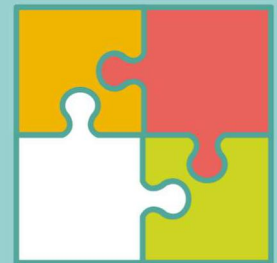
80% REPORTED AN IMPROVEMENT
IN THEIR EMOTIONAL WELLBEING

72% SAW AN INCREASE IN THEIR
CONFIDENCE AND ASPIRATIONS



64% SAID THEY HAD A HEALTHIER
LIFESTYLE

68% SAID THEY HAD GAINED NEW
SKILLS THROUGH VOLUNTEERING &
COMMUNITY INVOLVEMENT



64% REPORTED ENGAGING MORE
SOCIALLY WITH FRIENDS AND
CONNECTIONS

OF THOSE WHO ENGAGED WITH OUR
SUPPORT AND WHOSE CASES WERE
CLOSED DURING THE YEAR, NEARLY
1 IN 5 EITHER PROGRESSED TO OR
RETURNED TO WORK



AND A FURTHER **1 IN 5** WERE FOCUSING
ON LOOKING FOR A JOB WHEN THEIR
CASES WERE CLOSED

FINANCIAL REVIEW

Income for the financial year was £181,449 (2022: £366,756) which, with the reserves brought forward from the previous year (£334,161) amounted to £515,610 which was higher than the £430,000 budgeted expenditure. The charity continued to control its costs carefully and expenditure for the year was £377,228.

Reserves brought forward to the 2023-24 financial year amounted to £138,382 (2022: £334,161), of which £30,441 (2022: £183,345) were restricted. The unrestricted reserves at the end of the financial year stood at £107,941 (2022: £150,816).

Reserves Policy

The Board of Trustees has agreed that the minimum level of free reserves that the charity should keep will be equivalent to three months' operating costs, currently estimated at £95,000.

Total funds held at 31 May 2023 were £138,382 (2022: 334,161) of which £30,441 (2022: £150,816) were restricted. The current level of free reserves stands at £107,941.

The financial reserves will enable the charity to meet future commitments and unforeseen expenses without a negative impact on its ability to deliver core services or develop the business in the manner planned. The trustees have agreed that any reserves accrued above the target amount will be used for the following purposes:

- to fund working capital.
- to fund unexpected but necessary expenditure.
- to fund shortfalls in income when income does not reach expected levels.

2023-2024 Financial year

The budgeted expenditure for the 2023-24 financial year is £377,912. The charity has so far secured £233,000 towards these costs, representing 62% of budgeted expenditure. This includes several multi-year grant agreements which provide stability to our projects and support the charity's sustainability. Since March 2023, the charity has prioritised fundraising with an interim restructure allowing senior management to spend more time on this activity.

CHARITABLE FUNDERS AND SUPPORTERS

Step Together Volunteering wishes to recognise and thank all of its funders and supporters, for the year 2022-23. Without the support of our funders, we would not be able to deliver any of our valuable work, transforming the lives of marginalised individuals through volunteering and community involvement.



STRUCTURE GOVERNANCE & MANAGEMENT

The association was registered under the Companies Act 1985 on 24 May 1994 as a company limited by guarantee and not having a share capital. The association is registered with the Charities Commission in England & Wales and from 26 June 2009 it has also been registered with the Office of the Scottish charity Regulator. The charity is governed by the Memorandum and Articles of Association.

The charitable company passed a special resolution on 19 April 2016 changing its name to Step Together Volunteering Ltd.

The Board of Trustees is committed to meeting the new Charity Code of Governance and, as mentioned above, the charity's Articles of Association were amended in January 2023 to allow for AGMs to be held by hybrid and/or electronic means, and to limit the maximum tenure of trustees to 9 years.

STV's Board of Trustees is currently comprised of 8 people, with a broad range of skills and professions, including legal, finance, fundraising, marketing, social services, justice, civil service, and voluntary sectors.

Trustee recruitment and appointment

The charity regularly assesses the skills represented at Board level to ensure there is a suitable and relevant mix of skills and experience on the Board. Gaps in skills or knowledge are met through recruitment of new Trustees. New trustees are appointed by existing trustees and serve for a term of 3 years, after which they may put themselves forward for re-appointment. The Articles of Association provide for a minimum of 3 trustees; there is no maximum. All newly appointed trustees have an induction into the organisation and all trustees receive Safeguarding training.

Delegation

The charity has a Scheme of Delegation in place which defines which decisions are taken by the Board of Trustees and which are delegated to staff. The Schedule looks specifically at areas of strategy, risk management, legal obligations, organisational policies and procedures, variations to agreed budget and strategic use of reserves. Day to day management of the charity is delegated to the Chief Executive.

The staff team is managed by a small senior management team based in Bristol comprising the Chief Executive and the Operations Manager. The central team also includes an Administration and Communications Officer, and a Fundraiser. Staff pay and benefits are reviewed annually by the Trustees.

STV is registered with the Fundraising Regulator and supports and adheres to the regulator's Code of Practice. The charity is also registered with the Information Commissioner's Office and complies with all Data Protection legislation.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate systems and controls are in place in order to mitigate those risks and to provide reasonable assurance against fraud and error. During the year the trustees have considered the major risks and systems have been put in place to mitigate their impact.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with 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).

Company law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its income and expenditure for the financial year. In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and ensuring that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the statement of recommended practice accounting and reporting (March 2005) and in accordance with the small company regime (section 419(2) of the Companies Act 2006).

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiner

Burton Sweet Ltd were appointed as independent examiner to the charitable company on 19 September 2023 and notice of termination of services was given to Godfrey Wilson Ltd on 11 September 2023.

Approved by the trustees and signed on their behalf on 21 November 2023 by

Roger Doubavaud

Dr Roger Donbavand

INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

Responsibilities and basis of report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England & 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 cause to believe that in any material respect:

1. Accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. The accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; 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;
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 Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Joshua Kingston

Josh Kingston BSc ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 21st November 2023

Step Together Volunteering Ltd.**Statement of Financial Activities** *(incorporating an income and expenditure account)***For the year ended 31 May 2023**

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income and endowments from:					
Donations and Legacies	3	-	4,967	4,967	31,671
Charitable activities	4	175,368	-	175,368	335,051
Investments		-	1,114	1,114	34
Total Income and endowments		175,368	6,081	181,449	366,756
Expenditure on:					
Raising funds		23,199	-	23,199	14,732
Charitable activities		354,029	-	354,029	388,689
Total Expenditure	6	377,228	-	377,228	403,421
Net income / (expenditure)	7	(201,860)	6,081	(195,779)	(36,665)
Transfers between funds	14	48,956	(48,956)	-	-
Net movement in funds		(152,904)	(42,875)	(195,779)	(36,665)
Reconciliation of funds:					
Total funds brought forward	14	183,345	150,816	334,161	370,826
Total Funds carried forward	14	30,441	107,941	138,382	334,161

All the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements/transfers in funds are disclosed in Note 14 to the accounts.

See note 2 for fund-accounting comparative figures.

The notes on pages 17 to 28 form part of these financial statements.

Step Together Volunteering Ltd.**Balance Sheet****For the year ended 31 May 2023****Company Number 02932195**

	Note	2023 Total £	2022 Total £
Fixed Assets			
Tangible assets	10	-	-
Current Assets			
Debtors	11	23,460	34,708
Cash at bank and in hand		122,916	310,304
Total Assets		146,376	345,012
Liabilities			
Creditors: amounts falling due within 1 year	12	(7,994)	(10,851)
Net current assets / (liabilities)		138,382	334,161
Net assets / (liabilities)		138,382	334,161
Funds			
Restricted funds	13	30,441	183,345
Unrestricted funds			
General funds	13	107,941	150,816
Total charity funds		138,382	334,161

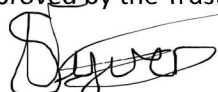
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees 21 November 2023 and signed on their behalf by



Scharmarie Van Der Vyver (Treasurer)

The notes on pages 17 to 28 form part of these financial statements.

1. Accounting policies

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Step Together Volunteering Ltd. meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b. Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of provision of service is deferred until criteria for income recognition are met.

d. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Notes to the financial statements (continued)

For the year ended 31 May 2023

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f. Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h. Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2023	2022
Raising funds	15.4%	3.7%
Charitable activities	84.6%	96.3%

i. Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment	4 years straight line
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Items of equipment are capitalised where the purchase price exceeds £1,000.

j. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l. Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m. Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n. Pension costs

The employees of the charity are entitled to join a defined contribution pension scheme operated by Scottish Widows, unless they have exercised their right to opt out of scheme membership.

o. Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1(i) to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. Depreciation rates in operation during the current and prior period were as follows:

Office equipment	4 years straight line
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Step Together Volunteering Ltd.

Notes to the financial statements (continued)

For the year ended 31 May 2023

2. Prior period comparatives

	Restricted £	Unrestricted £	2022 Total £
Income from			
Donations and legacies	1,770	29,901	31,671
Charitable activities	335,051	-	335,051
Investments	-	34	34
Total income	336,821	29,935	366,756
Expenditure on			
Raising funds	14,732	-	14,732
Charitable activities	388,689	-	388,689
Total expenditure	403,421	-	403,421
Net income / (expenditure)	(66,600)	29,935	(36,665)
Transfers between funds	9,028	(9,028)	-
Net movement in funds	(57,572)	20,907	(36,665)
Total funds brought forward	240,917	129,909	370,826
Total funds carried forward	183,345	150,816	334,161

3. Income from donations and legacies

	Restricted £	Unrestricted £	2023 Total £
MoD	-	1,000	1,000
Small donations < £1,000	-	2,967	2,967
Worshipful Company of Builders Merchants	-	1,000	1,000
Total	-	4,967	4,967
	Restricted £	Unrestricted £	2022 Total £
Job Retention Scheme	1,170	-	1,170
Small donations < £1,000	600	4,901	5,501
Swire Charitable Trust	-	25,000	25,000
Total	1,770	29,901	31,671

Total donations from Trustees in the year amounts to £1,500.

Notes to the financial statements (continued)

For the year ended 31 May 2023

4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £	2022 Total £
ABF The Soldiers Charity	-	-	-	30,000
Access to Work	-	-	-	894
Alpkit	-	-	-	300
Armed Forces Covenant Fund Trust	37,663	-	37,663	93,472
Bristol City Council	22,030	-	22,030	14,043
Bolton CVS	9,928	-	9,928	-
B&Q	1,000	-	1,000	-
Charles Hayward Foundation	-	-	-	7,000
Cumbria Community Foundation	-	-	-	10,000
Cumbria County Council	-	-	-	3,000
Department for Work & Pensions	12,364	-	12,364	61,820
ESF	-	-	-	27,125
Gannochy Trust	10,000	-	10,000	10,000
Henry Smith Charity	22,350	-	22,350	-
Hollywood Trust	8,750	-	8,750	8,750
Hugh Fraser Foundation	-	-	-	5,000
M&S	1,000	-	1,000	-
Nisbet Trust	15,000	-	15,000	10,000
Pilgrim Trust	17,283	-	17,283	18,647
Robertson Trust	10,000	-	10,000	10,000
Southern Co-Op	8,000	-	8,000	-
Veterans Foundation	-	-	-	25,000
Total	175,368	-	175,368	335,051

All income from charitable activities in the prior period was restricted.

5. Government grants

The charitable company receives government grants defined as funding from local authorities and government departments to fund charitable activities. The total value of such grants in the year ending 31 May 2023 was £34,394 (2022: £80,033). There are no unfulfilled conditions or contingencies attached to these grants.

Notes to the financial statements (continued)

For the year ended 31 May 2023

6. Total expenditure

	Note	Raising funds £	Charitable activities £	Support & governance costs £	2023 Total £
Staff costs	8	-	205,914	111,560	317,474
Travel and subsistence		21	9,124	1,116	10,261
Communication and IT		333	6,870	5,920	13,123
Printing, postage, and stationery		8	1,386	196	1,590
Recruitment		244	225	-	469
Staff training		199	5,050	1,255	6,504
Monitoring and evaluation		-	1,992	366	2,358
Rent and rates		90	(10)	13,549	13,629
Insurance		-	452	2,393	2,845
Audit and accountancy		-	-	2,786	2,786
Professional fees		-	-	3,167	3,167
Subscriptions		150	442	899	1,491
PR & Marketing		-	789	10	799
Bank charges		-	-	66	66
Miscellaneous costs		-	90	576	666
Sub-total		1,045	232,324	143,859	377,228
Allocation of support & governance costs		22,154	121,705	(143,859)	-
Total expenditure		23,199	354,029	-	377,228

Total governance costs were £5,374 (2022: £6,303).

Notes to the financial statements (continued)

For the year ended 31 May 2023

6. Total expenditure (continued)

	Note	Raising funds £	Charitable activities £	Support & governance costs £	2022 Total £
Staff costs	8	10,035	225,898	91,245	327,178
Travel and subsistence		28	16,977	2,987	19,992
Communication and IT		261	10,408	7,366	18,035
Printing, postage, and stationery		98	1,454	140	1,692
Recruitment		-	175	-	175
Staff training		24	7,290	533	7,847
Monitoring and evaluation		-	6,609	-	6,609
Rent and rates		-	-	1,133	1,133
Insurance		-	1,008	2,295	3,303
Audit and accountancy		-	-	6,860	6,860
Professional fees		-	5,812	1,849	7,661
Subscriptions		50	410	840	1,300
PR & Marketing		-	75	-	75
Bank charges		-	-	96	96
Miscellaneous costs		-	790	675	1,465
Sub-total		10,496	276,906	116,019	403,421
Allocation of support & governance costs		4,236	111,783	(116,019)	-
Total expenditure		14,732	388,689	-	403,421

7. Net income / (expenditure)

	Note	2023 Total £	2022 Total £
This is stated after charging:			
Trustees' remuneration		-	-
Trustees' reimbursed expenses		434	148
Independent Examiner's remuneration			
Independent examination (VAT Incl.)		1,380	2,100
Other services		1,320	4,203

3 (2022: 1) Trustees were reimbursed expenses amounting to £434 (2022: £148) relating to meeting, travel and subsistence.

8. Staff costs

	2023	2022
	Total	Total
	£	£
Salaries and wages	282,426	294,452
Social security costs	19,825	20,515
Pension costs	11,773	12,211
Employee benefits	3,450	-
Total staff costs	317,474	327,178

No employee earned more than £60,000 during the year (2022: nil).

The key management personnel of the charitable company comprise the Trustees and Chief Executive Officer. The total employee benefits of the key management personnel were £55,473 (2022: £56,833).

	2023	2022
Number of employees	15	15

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Notes to the financial statements (continued)

For the year ended 31 May 2023

10. Tangible fixed assets

	Office £
Cost	
At 1 June 2022	8,103
Additions in year	-
Disposals	(8,103)
At 31 May 2023	-
Depreciation	
At 1 June 2022	8,103
Charge for the year	-
On disposals	(8,103)
At 31 May 2023	-
Net book value	
At 31 May 2023	-
At 31 May 2022	-

No items of equipment were capitalised during the year and small assets <£1,000 were expensed in full as per the accounting policy.

11. Debtors

	2023 Total £	2022 Total £
Trade debtors	22,350	-
Prepayments	864	864
Accrued income	-	33,844
Cycle to work scheme	237	-
Other debtors	9	-
Total debtors	23,460	34,708

Notes to the financial statements (continued)

For the year ended 31 May 2023

12. Creditors: amounts due within 1 year

	2023 Total £	2022 Total £
Trade creditors	-	699
Accruals	1,380	3,120
PAYE and National Insurance	6,614	4,885
Pension liability	-	2,128
Other creditors	-	19
Total creditors	7,994	10,851

13. Analysis of net assets between funds

	Restricted £	Unrestricted £	2023 Total funds £
Current assets	30,441	115,935	146,376
Current liabilities	-	(7,994)	(7,994)
Net assets as at 31 May 2023	30,441	107,941	138,382

	Restricted £	Unrestricted £	2022 Total funds £
Prior period comparatives			
Current assets	183,345	161,667	345,012
Current liabilities	-	(10,851)	(10,851)
Net assets as at 31 May 2022	183,345	150,816	334,161

Notes to the financial statements (continued)

For the year ended 31 May 2023

14. Movement in funds

Current period	At 1 June 2022 £	Income £	Expenditure £	Transfers £	At 31 May 2023 £
Restricted funds					
Supporting young people	-	104,312	(127,261)	22,949	-
Rehabilitation of ex-offenders	17,045	33,393	(116,445)	66,007	-
Wounded, injured and sick service personnel and veterans	166,300	37,663	(133,522)	(40,000)	30,441
Total restricted funds	183,345	175,368	(377,228)	48,956	30,441
Unrestricted funds					
General funds	150,816	6,081	-	(48,956)	107,941
Total unrestricted funds	150,816	6,081	-	(48,956)	107,941
Total funds	334,161	181,449	(377,228)	-	138,382

Purposes of restricted funds Supporting young people

To provide support to young people with complex needs in Bristol, Greater Manchester, and Dumfries & Galloway, to move their lives forward through engagement in community volunteering placements which meet their personal needs and challenges.

Rehabilitation of ex-offenders

To provide support to people whose criminal convictions are preventing them from moving forwards with their lives and building a future away from the criminal justice system.

Veterans and Personnel on Recovery Duty (PRD)

To provide support to veterans and PRD across England, to engage in community volunteering placements which will support their recovery process and transition to civilian life.

Prior period comparatives	At 1 June 2021 £	Income £	Expenditure £	Transfers £	At 31 May 2022 £
Restricted funds					
Supporting young people	44,304	90,173	(143,505)	9,028	-
Rehabilitation of ex-offenders	22,649	83,683	(89,287)	-	17,045
Wounded, injured and sick service personnel and veterans	173,964	162,965	(170,629)	-	166,300
Total restricted funds	240,917	336,821	(403,421)	9,028	183,345
Unrestricted funds					
General funds	129,909	29,935	-	(9,028)	150,816
Total unrestricted funds	129,909	29,935	-	(9,028)	150,816
Total funds	370,826	366,756	(403,421)	-	334,161

15. Related party transactions

There were no related party transactions in the current or prior reporting period.