

Steps Conductive Education Centre

England & Wales · Charity number 1063143

Details

Other names	CHARNWOOD SCHOOL FOR PARENTS, STEPS - LEICESTERSHIRE CONDUCTIVE EDUCATION CENTRE, STEPS
Status	Registered
Legal form	Other
Registered	1997-06-30
Register	View on the Charity Commission register

Contact

Address	40 Loughborough Road Shepshed Loughborough LE12 9DN
Phone	01509506878
Email	info@stepscentre.org
Website	www.stepscentre.org

Activities

Objects: 1)TO PROVIDE CONDUCTIVE EDUCATION FOR CHILDREN UNDER 5 WHO HAVE CEREBRAL PALSY OR ALLIED CONDITIONS, WHO WILL NORMALLY BE ACCOMPANIED BY PARENTS/CARERS 2) TO PROVIDE APPROPRIATE ONGOING SUPPORT FOR CHILDREN OVER 5 WHO HAVE CEREBRAL PALSY, INCLUDING AN ANNUAL SUMMERSCHOOL 3) TO PROVIDE APPROPRIATE ONGOING SUPPORT FOR PARENTS AND CHILDREN WITH WHATEVER THE ASSOCIATED CONDITIONS ARE, AND IN ADDITION THEIR FAMILIES AND DEPENDENTS THROUGH THE PROVISION OF PRACTICAL SUPPORT AND INFORMATION.4)TO PROMOTE THE BENEFITS OF CONDUCTIVE EDUCATION WITH THE STATUTORY BODIES, HEALTH, EDUCATION AND SOCIAL SERVICES, IN THE COUNTY.

Activities: Steps provides: A unique service using the principles of Conductive Education for children with conditions that cause motor impairments or motor delay such as Cerebral Palsy or Down's Syndrome. Steps also offer support for children attending mainstream school in the form of a gym club. Support is given to the whole family by providing parents with the knowledge they need to understand their child.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** LEICESTERSHIRE AND ACCESSIBLE AREAS
- Derbyshire
- Leicestershire
- Lincolnshire
- Northamptonshire
- Nottinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£287,023	£303,356	-	-
2024-03-31	£262,788	£243,221	-	-
2023-03-31	£244,340	£256,012	-	-
2022-03-31	£204,398	£240,019	-	-
2021-03-31	£306,337	£230,519	-	-

Trustees

Name	Role	Appointed
JOHN JOSEPH MONTAGUE	Chair	
David Michael Andrews DL		2024-03-12
Dr Angela Isabela Agnes Lennox CBE DL		2023-02-01
Jeanette Elizabeth Cooper-Hudson		2020-09-23
Laura Beales		2017-05-03
MR TONY CARR B.ENG HONS. C. ENG, MIET		
ROSEMARY JEAN NEIL Rimmington CBE		
SIMON WINFIELD		2024-07-02

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
STEPS CONDUCTIVE EDUCATION CENTRE**

Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
Leicestershire
LE1 7RU

STEPS CONDUCTIVE EDUCATION CENTRE

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STEPS CONDUCTIVE EDUCATION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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

Objectives and aims

The aims of Steps are:

1. In partnership with parents, to provide high quality early education opportunities for children aged 0-5 with motor learning difficulties and their families. Through use of structured play, The Early Years Foundation stage of the national curriculum within the framework of Conductive Education, children are encouraged to achieve stepped goals that enhance skills for independence in everyday life and boost esteem in both parent and child. By working and playing together, families learn to celebrate success and recognise the potential in every child.
2. To provide ongoing support for children over years who have motor learning difficulties in the form of a gym club, and activity days organised annually for all parents/carers, their children, and siblings.
3. To promote the benefits of Conductive Education with the statutory bodies nationally.

The Trustees have had due regard to the guidance published by the Charity Commission on public benefit as required by the Charities (Accounts and reports) Regulations 2008.

Significant activities

Steps is a small, well established charity supporting families with children who have disabilities. We offer a free and unique service following the principles of Conductive Education for children with conditions that cause motor impairments or motor development delays. We work with young children who have Cerebral Palsy, chromosome disorders including Down Syndrome or other conditions which affect the acquisition of motor skills. Many of our children have life limiting conditions and illnesses. The focus is on the potential of each child and how each child's development can be enhanced through an optimistic and informed approach. Conductive Education combines education, psychology and medical science and considers all aspects of development. Our goal is to develop the skills the children need to progress and maximize their potential. At the same time, we provide parents with the knowledge, confidence and strength they need to understand how they can enhance the development of their child.

Steps believes firmly in early intervention, and we take children from a few weeks old into our sessions. The children learn in small groups according to their specific needs and abilities with parents staying with the child in the session, as it is strongly felt that everything taught at Steps can be continued in the home. The parents are placed very much at the forefront of their child's education. We focus on the children and not their disability. Every small achievement the children make is greatly applauded and child and parent are encouraged every step of the way. The service is a lifeline to the families and children of the East Midlands and has helped hundreds of children over the years since its inception in 1994 with a core team of professionals who work with the children in our care. We are led and managed by an experienced board of Trustees, two of whom have children who have attended the Steps sessions and have lived through the experience.

Steps have an open-door policy and parents may refer themselves, or other parents will recommend the service to families. Professionals such as Health Visitors or Paediatricians will also encourage families to get in touch. There are very few services in the UK that support both child and parent together in the same place and this service offers this invaluable support.

The year ending 31st March 2025 was the 31st year of operation for Steps.

STEPS CONDUCTIVE EDUCATION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Overview of the year

The numbers of children needing our support remains stable and the complex needs of those children that access our service have become more varied.

Our service is continuing to run face-to-face sessions on four days a week and online sessions once a week for any family that cannot attend the centre or may wish to access a session online. Although we realise that our online service is not as comprehensive as our face-to-face teaching, it has meant that families do not have to travel for miles to access the service.

In practice, we have a mixed diversity of people that actively engage with us. Some of the Steps Trustees and staff team have lived experience of the challenges that our families are going through which we feel really benefits our service users.

The Chatterbox time at the start of each session remains an important part of our programme. Chatterbox was originally introduced as our team were so concerned that the children who had been born during the Pandemic or who attended Steps during this time were socially deprived. This part of the session takes place every day for the first half hour and settles the children into the daily routine. Chatterbox encourages speech and language development for our children and early communication skills. Parents/carers also benefit from this part of the session as they can talk with other parents who share similar life experiences. Chatterbox has been running for three years now and is a great addition to our service offer.

Steps children communicate in a variety of ways and in the majority, they have speech delays or are nonverbal. We use Makaton in all sessions and our own body language with gestures for early communication. Steps children are very reliant on these forms of communication as a form of making themselves heard and ensuring that their needs are met. Chatterbox has been an important part of the programme to address these needs.

The room in which the Chatterbox sessions are held has had a complete make-over and is a very user-friendly space that is welcoming for both parent and child.

We are hoping to include swimming sessions as part of our curriculum in the future months and have found a hydrotherapy pool which can offer private swimming sessions for our children. The children had a taster session of swimming and really enjoyed it.

We continue to provide sensory dance sessions once a week for the children which are very popular and support the children's development.

We are currently developing a toy library for the families so that children can take home a favourite toy or activity at the end of each session.

Children

Our numbers of children have remained stable over the year, and we have supported fifty children and their families during this time.

STEPS CONDUCTIVE EDUCATION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The children have enjoyed the family activity weeks that we have put into our programme over the last year. The highlights of the trips were The Santa Boat trip at Loughborough Canal and a theatre trip. All families enjoyed the trips and were grateful to us for organising them, without our support, many of them would not consider such outings. It was great to see the families relaxed and making memories together. Bonding is crucially important for the children and families, and we understand that the stresses of family life have increased in recent times, making this something that is harder for our families to achieve. Building memories is very important for the children and parents under our care as many of the children have life-limiting conditions and illnesses. Siblings also really enjoy spending time as a whole family bonding with their disabled brother or sister and enjoying some family special times.

The Team is using Tapestry as a way of communicating with our families using a private portal that parents can log on to in Steps website at any point of the day or night to look at their child's journey with us at Steps.

Staff have continued with Professional Development throughout the year. Natalie Roberts share the role of Designated Lead Safeguarding Officers.

Staffing

Trish Mabbott continues as our Fundraiser and Operations Manager. Her experience in leading the team and her wealth of knowledge of the service has always been exemplary, and she provides Steps with the stability and knowledge that it needs to continue to offer an outstanding service. Trish has led the team with the support and guidance of the Trustees during the last seventeen years and continues to build on relationships with funders.

Natalie Roberts continues as Centre Manager. Natalie joined Steps in September 2022 after a long career in Early Years Education. Natalie has come from a management role in a pre-school attached to a local primary school and has also worked in other school settings as well as the private Nursery sector. Natalie lives locally and supports Trish Mabbott our Fundraiser and Operations Manager by managing the Steps Centre, coordinating events and visits to support the activities of the charity.

Both Trish and Natalie are supported by a teaching team, an admin team and volunteers.

Working with the Community and volunteers

We continue to be involved with our local community through talks given to community groups by our Centre Manager and a longstanding volunteer. We also have organisations such as David Wilson Homes who organise volunteering days with Steps to carry out necessary maintenance tasks and gardening projects.

We have three regular volunteers who support Steps, one of our volunteers is based in the classroom with the children. The team have found this support helpful, and the families all enjoy their sessions with her.

The children have enjoyed being part of the local community with visits to two farms and several visits to a local play centre.

We have engaged with local training providers to support their students with placements at Steps. Our Conductor is offering in house training for our new staff.

Working with Health and Education

Steps are no longer supported through the area's former NHS Clinical Commissioning Group (now known as the Integrated Care System), and this continues to have an impact on our funding.

Steps continue to keep abreast of new Government initiatives and current Early Years Practice. The team attend training that supports best practice.

Steps have updated the Leicestershire & Rutland NHS Community Paediatrics Department on the work carried out and services delivered.

STEPS CONDUCTIVE EDUCATION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Charitable Events

The Chairman of the Northwest Leicestershire Council has chosen Steps to be his charity of the year. Steps Trustees have attended several events organised by Councillor Ray Morris which have been thoroughly enjoyed.

Steps were awarded Charity of the year status through The Furnley House Foundation. Our Centre Manager gave a presentation to the Foundation about the work that is carried out at Steps leading us to be chosen for this amazing award.

The Building

We have had some large repairs in the last year due to general wear and tear of the building consistent with its age. We have also noticed a significant increase in our gas and electricity bills which has had an impact on our finances.

We were awarded a grant from The Clothworkers Foundation for a new canopy over our outdoor play area which has made the space far more usable in all weathers. We have also replaced the flooring in the outdoor area.

The Future

This year we have continued to see consistent numbers of children accessing the service. This service is a lifeline to the families and children of the East Midlands and those further afield through our online sessions. Steps has helped hundreds of children over the years since its inception in 1994 with a very established, core team of dedicated professionals who work tirelessly with the children in our care. As a service we believe firmly in early intervention and supporting those who need our help.

We constantly look for ways to improve our service and support the challenges that our families are faced with on a daily basis.

Funding

We have been awarded another grant from The National Lottery Community Foundation for the work around Chatterbox. The grant will support Steps for five years and makes up a proportion of our funding needs. We are extremely grateful and proud to be continually supported by the National Lottery Community Foundation. This grant will enable Steps to diversify in its future offer and gives us stability to continue to run our vital service.

We continue to be funded by Children In Need which is extremely important not only in monetary terms but also as an accolade of our worth. The funding supports two of our teaching teams salaries. We really find that both The National Lottery Community Fund and Children In Need have a great impact on Steps being looked at favourably by funders.

In general grants are harder to gain funding from as it is now so competitive. Steps relies totally on grants from Trusts and Foundations and general donations to run its service.

Steps is no longer supported by the area CCGs due to their change of funding criteria and this continues to have a big impact on our income generation.

FINANCIAL REVIEW

Financial position

The Charity achieved a high loss this year as a result of exceptional staffing costs.

STEPS CONDUCTIVE EDUCATION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Reserves policy

It is the policy of the Trustees to maintain unrestricted general funds, not committed or invested in fixed assets, at a level which equates with up to three months' unrestricted expenditure, in order to provide sufficient funds to finance expenditure on charitable activities and governance costs.

At 31 March 2025 the total funds held by the charity are £686,413 (2024: £702,746). This includes restricted funds of £81,193 (2024: £93,870) and unrestricted funds of £605,220 (2024: £608,876).

The charity had a number of unrestricted funds which have arisen from various grants, donations, and fundraising income to finance expenditure on specific purposes, including the building fund for the old scout hut renovation and ongoing maintenance and future development of this site.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

STEPS is a registered charity and was established under a trust deed dated 29th May 1997 as amended by supplemental deeds dated 19 November 1998, 19 January 2000, 25 March 2003, 23 August 2008, 26 January 2012 and 13 February 2019.

Recruitment and appointment of new trustees

Additional trustees are recruited and appointed by the existing trustees.

Organisational structure

The Trust Deed provides for a minimum of 3 Trustees. The Trustees meet on a regular basis and are responsible for the overall policy for running the charity and advising on all matters relating to staff and finance.

Angie Higgins is the administrator for the Steps Lottery club.

Induction and training of new Trustees

The induction and training of new Trustees is provided by the existing Trustees and external professional training courses, as appropriate to ensure the Trustees fulfill the Charity's objective.

Related parties

Details of related parties and transactions with them are given in the notes to the financial statements.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1063143

Principal address

The Old School
40 Loughborough Road
Shepshed
Loughborough
Leicestershire
LE12 9DN

STEPS CONDUCTIVE EDUCATION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Trustees

Mr J Montague (Chairman)
Mrs RJN Conley-Rimmington CBE
Mr A Carr
Ms L Beales
Ms J Cooper-Hudson
Dr AIA Lennox
Mr D Andrews
Mr S Winfield (appointed 2.7.24)

Independent Examiner

Mr P Bott FCA BSc (Hons)
Institute of Chartered Accountants in England and Wales
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
Leicestershire
LE1 7RU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Virgin Money
3 East Gates
Leicester
LE1 5YA

Approved by order of the board of trustees on 28 July 2025 and signed on its behalf by:

Mr J Montague (Chairman) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STEPS CONDUCTIVE EDUCATION CENTRE

Independent examiner's report to the trustees of Steps Conductive Education Centre

I report to the charity trustees on my examination of the accounts of Steps Conductive Education Centre (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

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. 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 work, for this report, or for the opinions we have formed.

Mr P Bott FCA BSc (Hons)
Institute of Chartered Accountants in England and Wales
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
Leicestershire
LE1 7RU

7 August 2025

STEPS CONDUCTIVE EDUCATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	179,891	90,970	270,861	246,651
Other trading activities	3	14,890	-	14,890	15,531
Investment income	4	1,272	-	1,272	606
Total		196,053	90,970	287,023	262,788
EXPENDITURE ON					
Raising funds	5	41,639	8,528	50,167	33,641
Charitable activities	6				
Leicestershire Conductive Education Centre		158,071	95,118	253,189	194,877
Other		-	-	-	14,703
Total		199,710	103,646	303,356	243,221
NET INCOME/(EXPENDITURE)		(3,657)	(12,676)	(16,333)	19,567
RECONCILIATION OF FUNDS					
Total funds brought forward		608,876	93,870	702,746	683,179
TOTAL FUNDS CARRIED FORWARD		605,219	81,194	686,413	702,746

The notes form part of these financial statements

STEPS CONDUCTIVE EDUCATION CENTRE

BALANCE SHEET 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	527,717	19,297	547,014	537,058
CURRENT ASSETS					
Debtors	12	3,835	-	3,835	7,625
Cash at bank and in hand		79,924	61,896	141,820	165,345
		<u>83,759</u>	<u>61,896</u>	<u>145,655</u>	<u>172,970</u>
CREDITORS					
Amounts falling due within one year	13	(6,256)	-	(6,256)	(7,282)
NET CURRENT ASSETS		<u>77,503</u>	<u>61,896</u>	<u>139,399</u>	<u>165,688</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>605,220</u>	<u>81,193</u>	<u>686,413</u>	<u>702,746</u>
NET ASSETS		<u>605,220</u>	<u>81,193</u>	<u>686,413</u>	<u>702,746</u>
FUNDS	14				
Unrestricted funds:					
General fund				136,574	140,230
Revaluation reserve				468,646	468,646
				<u>605,220</u>	<u>608,876</u>
Restricted funds				<u>81,193</u>	<u>93,870</u>
TOTAL FUNDS				<u>686,413</u>	<u>702,746</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 July 2025 and were signed on its behalf by:

Mrs RJN Conley-Rimmington CBE - Trustee

Mr J Montague (Chairman) - Trustee

The notes form part of these financial statements

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost or valuation
Fixtures & equipment	- 25% on reducing balance
Software	- 33% on cost

All tangible fixed assets are capitalised and initially recognised at cost.

Freehold property is carried at its revalued cost, less depreciation.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity contributes to personal pension schemes in respect of certain employees. The amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Gift aid - income tax recoverable	1,344	2,868
Grants	170,852	199,615
Donations - Rotary	-	1,000
Donations - Florence Turner	1,000	-
Donations - Dechra Pharma	1,000	-
Donations - Ray Morris	11,813	-
Donations - The Taverers	1,620	-
Donations - C Harlow	32,000	-
Donations - Mark J Rees	2,125	-
Donations - Horn Rockleigh	1,000	-
Donations - Eileen Richards	1,000	-
Donations - Electract	1,000	-
Donations - The Randal Foundation	1,000	-
Donations - Howes Percival	1,000	-
Donations - D Brown	2,800	-
Donations - A Griffiths	1,400	-
Donations - Healy Group	1,920	-
Donations - Thomas Shipman	-	1,000
Donations - Other	23,302	15,526
Donations - A Freckingham	-	5,000
Donations - J Steer	-	1,000
Donations - P J Lester	1,000	1,500
Donations - Ashby Bowls Club	-	1,290
Donations - Furnley House	1,250	5,000
Donations - JKM Swimschool	-	1,188
Donations - Quorn Ukelele Orch	3,000	2,075
Donations - Just Giving	9,435	9,589
	<u>270,861</u>	<u>246,651</u>

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2025 £	2024 £
Leicestershire County Council - Other	-	5,000
BBC Children in Need	15,000	15,000
The Hedley Foundation - Capital expenditure	-	2,000
The Albert Hunt Trust	-	3,000
Percy Bilton Charity	750	5,364
Helen Jean Cope Charity	-	2,000
Henry Smith Charity	10,000	10,000
John Eastwood Foundation	1,000	1,000
National Lottery Community Fund	52,197	36,516
Maud Elkington Grant	1,000	1,000
Intelligent Energy Grant	-	9,000
Screwfix	3,900	-
Barratt Homes	-	3,000
Boshier Hinton foundation	-	2,000
The Dromintee Trust	-	20,000
Ethan UTD	-	1,235
The George Ernest Ellish Foundation	1,200	-
The Barbara Ward Children's Foundation	5,000	5,000
The J Reginald Corah Foundation	-	500
C Harlow	-	30,000
Catherine Harlow - unrestricted	-	15,000
Postcode Places Trust	-	20,000
Robert Harlow Charitable Trust	-	5,000
The Dixie Rose Findlay Charitable Trust	-	3,000
The Goodman Foundation	-	5,000
Leicester & Rutland Freemasons	4,500	-
Star Trust	10,000	-
Access Foundation	5,000	-
Toy Trust	5,000	-
Bauer Cash for Kids	1,520	-
Brian Murtagh Charitable Trust	4,000	-
E H Smith Charitable Trust	500	-
The Clothworkers Foundation	22,600	-
Furnley House Foundation	27,685	-
	170,852	199,615

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Hire of facilities	14,100	14,400
Steps Super Lottery	520	1,011
Other fundraising income	270	120
	<u>14,890</u>	<u>15,531</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest receivable	<u>1,272</u>	<u>606</u>

5. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	41,974	33,025
Other fundraising expenditure	8,193	581
Support costs	-	35
	<u>50,167</u>	<u>33,641</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs £	Totals £
Leicestershire Conductive Education Centre	<u>234,201</u>	<u>18,988</u>	<u>253,189</u>

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	148,598	134,928
Rates and water	1,929	1,954
Insurance	5,476	6,003
Light and heat	5,421	2,244
Postage, stationery and telephone	4,415	3,113
Sundries	430	565
Consumables - toys, equipment, films, photos etc	2,189	2,471
Training and recruitment	2,173	706
Staff expenses	4,490	4,345
Repairs and renewals	25,140	10,553
Subscriptions and licences	373	110
School outings	607	462
Cleaning	8,492	9,003
IT Costs	11,471	4,292
Depreciation	12,997	13,888
	<u>234,201</u>	<u>194,637</u>

8. INDEPENDENT EXAMINERS REMUNERATION

	2025	2024
	£	£
Independent examiners remuneration	<u>4,626</u>	<u>4,356</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	174,184	152,349
Social security costs	9,325	8,121
Other pension costs	7,063	7,483
	<u>190,572</u>	<u>167,953</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Charitable activities	5	6
Fundraising and governance	1	1
	<u>6</u>	<u>7</u>

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

10. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

Total remuneration in relation to Key Management Personnel, included within the figures above, amounts to £64,192 (2024: £49,933).

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures & equipment £	Software £	Totals £
COST OR VALUATION				
At 1 April 2024	550,000	78,433	25,212	653,645
Additions	-	22,954	-	22,954
At 31 March 2025	550,000	101,387	25,212	676,599
DEPRECIATION				
At 1 April 2024	23,200	70,185	23,202	116,587
Charge for year	9,000	2,533	1,465	12,998
At 31 March 2025	32,200	72,718	24,667	129,585
NET BOOK VALUE				
At 31 March 2025	517,800	28,669	545	547,014
At 31 March 2024	526,800	8,248	2,010	537,058

Cost or valuation at 31 March 2025 is represented by:

	Freehold property £	Fixtures & equipment £	Software £	Totals £
Valuation in 2022	(513,349)	-	-	(513,349)
Cost	1,063,349	101,387	25,212	1,189,948
	550,000	101,387	25,212	676,599

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	2025 £	2024 £
Cost	1,063,349	1,063,349
Aggregate depreciation	(1,061,663)	(1,061,663)

Freehold land and buildings were valued on an open market basis on 27 September 2022 by Sturgis, Snow and Astill LLP.

Included in cost of freehold property is freehold land of £100,000 (2024: £100,000).

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	466	2,487
Tax	1,344	2,868
Prepayments	2,025	2,270
	<u>3,835</u>	<u>7,625</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	413	2,044
Accruals and deferred income	5,843	5,238
	<u>6,256</u>	<u>7,282</u>

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	140,230	(3,656)	136,574
Revaluation reserve	468,646	-	468,646
	608,876	(3,656)	605,220
Restricted funds			
Building fund	10,942	(9,064)	1,878
Question of Brains	13,104	(8,985)	4,119
Screwfix	-	3,900	3,900
Henry Smith Grant	7,500	-	7,500
Digital Fund	11,016	(9,894)	1,122
BBC Children in Need	3,750	-	3,750
Barratt Homes	1,000	(648)	352
Maud Elkinton Charitable Trust	-	1,000	1,000
The Gordon Trust	973	(973)	-
Boshier Hinton Foundation	2,000	(259)	1,741
Dromitee Trust	13,333	(13,333)	-
Edgar E Lawley Foundation	1,500	(407)	1,093
Fibre Optics	4,185	(1,046)	3,139
National Lottery Community Fund	589	(589)	-
Hedley Foundation	2,000	-	2,000
Intel energy grant	8,145	(6,959)	1,186
Percy Bilton Trust	-	689	689
Postcode Lottery	13,333	(13,333)	-
J Corah	500	(500)	-
Leicester & Rutland Freemasons	-	1,125	1,125
Star Trust	-	7,500	7,500
Access Foundation	-	3,750	3,750
Sir John Eastwood Foundation	-	1,000	1,000
Toy Trust	-	5,000	5,000
Bauer Cash for Kids	-	1,520	1,520
Brian Mutragh Charitable Trust	-	4,000	4,000
E H Smith Charitable Trust	-	500	500
The Clothworkers Foundation	-	22,129	22,129
George Ernest Ellis	-	1,200	1,200
	93,870	(12,677)	81,193
TOTAL FUNDS	702,746	(16,333)	686,413

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	196,053	(199,709)	(3,656)
Restricted funds			
Building fund	-	(9,064)	(9,064)
Question of Brains	-	(8,985)	(8,985)
Screwfix	3,900	-	3,900
Henry Smith Grant	10,000	(10,000)	-
Digital Fund	3,500	(13,394)	(9,894)
BBC Children in Need	15,000	(15,000)	-
Barratt Homes	-	(648)	(648)
Maud Elkinton Charitable Trust	1,000	-	1,000
The Gordon Trust	-	(973)	(973)
Boshier Hinton Foundation	-	(259)	(259)
Dromitee Trust	-	(13,333)	(13,333)
Edgar E Lawley Foundation	-	(407)	(407)
Fibre Optics	-	(1,046)	(1,046)
National Lottery Community Fund	-	(589)	(589)
Intel energy grant	(3,500)	(3,459)	(6,959)
The Barbara Ward Childrens Foundation	5,000	(5,000)	-
Percy Bilton Trust	750	(61)	689
Postcode Lottery	-	(13,333)	(13,333)
J Corah	-	(500)	(500)
Leicester & Rutland Freemasons	4,500	(3,375)	1,125
Star Trust	10,000	(2,500)	7,500
Access Foundation	5,000	(1,250)	3,750
Sir John Eastwood Foundation	1,000	-	1,000
Toy Trust	5,000	-	5,000
Bauer Cash for Kids	1,520	-	1,520
Brian Mutragh Charitable Trust	4,000	-	4,000
E H Smith Charitable Trust	500	-	500
The Clothworkers Foundation	22,600	(471)	22,129
George Ernest Ellis	1,200	-	1,200
	<u>90,970</u>	<u>(103,647)</u>	<u>(12,677)</u>
TOTAL FUNDS	<u>287,023</u>	<u>(303,356)</u>	<u>(16,333)</u>

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Prior year adjustment £	Net movement in funds £	At 31.3.24 £
Unrestricted funds				
General fund	107,148	33,333	(251)	140,230
Revaluation reserve	468,646	-	-	468,646
	<u>575,794</u>	<u>33,333</u>	<u>(251)</u>	<u>608,876</u>
Restricted funds				
Building fund	11,027	-	(85)	10,942
Question of Brains	13,104	-	-	13,104
Screwfix	5,000	-	(5,000)	-
Henry Smith Grant	4,167	-	3,333	7,500
Digital Fund	17,744	-	(6,728)	11,016
BBC Children in Need	8,333	-	(4,583)	3,750
Barratt Homes	1,000	-	-	1,000
The Gordon Trust	2,000	-	(1,027)	973
The Everard Foundation	2,000	-	(2,000)	-
Boshier Hinton Foundation	593	-	1,407	2,000
Dromitee Trust	2,500	-	10,833	13,333
Edgar E Lawley Foundation	1,500	-	-	1,500
David Solomon Charitable Trust	1,000	-	(1,000)	-
Skipton Building Society	1,645	-	(1,645)	-
Fibre Optics	800	-	3,385	4,185
National Lottery Community Fund	1,139	-	(550)	589
Sir Andrew Martin Trust	500	-	(500)	-
Hedley Foundation	-	-	2,000	2,000
Intel energy grant	-	-	8,145	8,145
Postcode Lottery	-	-	13,333	13,333
J Corah	-	-	500	500
	<u>74,052</u>	<u>-</u>	<u>19,818</u>	<u>93,870</u>
TOTAL FUNDS	<u>649,846</u>	<u>33,333</u>	<u>19,567</u>	<u>702,746</u>

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,192	(123,443)	(251)
C Harlow - unrestricted	15,000	(15,000)	-
	<u>138,192</u>	<u>(138,443)</u>	<u>(251)</u>
Restricted funds			
Building fund	-	(85)	(85)
Screwfix	-	(5,000)	(5,000)
Henry Smith Grant	10,000	(6,667)	3,333
Digital Fund	4,000	(10,728)	(6,728)
BBC Children in Need	15,000	(19,583)	(4,583)
The Gordon Trust	-	(1,027)	(1,027)
The Everard Foundation	-	(2,000)	(2,000)
Boshier Hinton Foundation	2,000	(593)	1,407
Dromitee Trust	20,000	(9,167)	10,833
David Soloman Charitable Trust	-	(1,000)	(1,000)
Skipton Building Society	-	(1,645)	(1,645)
Fibre Optics	5,580	(2,195)	3,385
National Lottery Community Fund	36,516	(37,066)	(550)
Sir Andrew Martin Trust	-	(500)	(500)
Hedley Foundation	2,000	-	2,000
Intel energy grant	9,000	(855)	8,145
Postcode Lottery	20,000	(6,667)	13,333
J Corah	500	-	500
	<u>124,596</u>	<u>(104,778)</u>	<u>19,818</u>
TOTAL FUNDS	<u>262,788</u>	<u>(243,221)</u>	<u>19,567</u>

Building Fund

The Building Fund represents the amount of grants, donations and fundraising income which have been specifically received to finance the purchase, refurbishment and improvement of the freehold property at St Botolph's Old School. This was purchased in the year ended 31 March 2007 and subsequent expenditure has been incurred on refurbishment, improvements and the purchase of equipment. This includes the value of donated building work and related professional services provided to the charity free of charge in the year ended 31 March 2008. The cost of this expenditure has been reduced by depreciation as appropriate to reduce the value of these assets over their useful economic life. The freehold property was revalued in September 2022 and the Trustees agree this value in the year ended 31 March 2025.

Question of Brains Fund and Next combined

The Question of Brains Fund represents the amount of grants, donations and fundraising income which have been specifically received in connection with the annual Question of Brains fundraising event

The Digital Fund

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

The Digital Fund represents the amount of grants, donations and fundraising income which have been specifically received to finance the development and ongoing costs associated with online sessions and services.

Edgar E Lawley Foundation

The Edgar E Lawley Foundation represents the amount of grant income which has been specifically received to support the costs of volunteers at Steps.

Barratt Homes

The Barratt Homes represents the amount of grants income to be spent on staff training.

BBC Children in Need

The BBC Children in Need Fund represents the amount of grant income which has been specifically received to finance the salary of two employees.

The Hedley Foundation

The Hedley Foundation grant represents the grant income to be used for dance sessions and family events/outings.

The Boshier- Hinton Foundation

The Boshier- Hinton Foundation represents the amount of grant income which has been specifically received to finance dance sessions and family events/outings.

Henry Smith Charity

The Henry Smith Charity grant represents the amount of grant income which has been specifically received to finance the salary of one staff member.

Dromintee Trust

The Dromintee Fund represents the amount of grant income which has been specifically received to finance the salary of one employee.

The Gordon Trust

The Gordon Trust represents the amount of grant income which has been specifically received to finance capital works.

J Reginald Corah Foundation

The J Reginald Corah Foundation represents the amount of grant income which has been specifically received to fund equipment.

Fibre Optic Fund

The Fibre Optic Fund represents the amount of grants which have been specifically received to finance the development and ongoing costs associated with online sessions.

Postcode Lottery

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

The Postcode Lottery represents the amount of grant income which has been specifically received to finance the salary of one staff member.

Intelligent Energy

The Intelligent Energy grant represents the grant income for equipment, dance sessions and family events/outings.

National Lottery Community Fund

The National Lottery Community Fund represents the amount of grant income which has been specifically received to finance ongoing costs including salaries, utilities and trips.

Screwfix Foundation

The Screwfix Foundation represents the amount of grant income which has been specifically received to fund fire doors.

The Maud Elkington Trust

The Maud Elkington Trust grant represents the grant income for volunteer costs, staff training and car mileage.

Percy Bilton

The Percy Bilton grant represents the amount of grant income which has been specifically received to fund toys or equipment.

Leicester & Rutland Freemasons

The Leicester & Rutland Freemasons represents the amount of grant income which has been specifically received to finance the salary of one staff member.

Star Trust

The Star Trust represents the amount of grant income which has been specifically received to finance the salary of one staff member.

Access Foundation

The Access Foundation represents the amount of grant income which has been specifically received to finance the salary of one staff member.

Sir John Eastwood Foundation

The Sir John Eastwood Foundation grant represents the grant income for volunteer costs, staff training and db checks.

Toy Trust

The Toy Trust grant represents the grant income for the funding of new ceiling tiles.

Bauer Cash for Kids

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

The Bauer Cash for Kids grant represents the grant income for dance sessions for one year.

Brian Murtagh Charitable Trust

The Brian Murtagh Charitable Trust represents the amount of grant income which has been specifically received to finance the salary of one staff member

E H Smith Charitable Trust

The E H Smith Charitable Trust grant represents the grant income for swimming sessions.

The Clothworkers Foundation

The Clothworkers Foundation grant represents the grant income for the funding of a new canopy system.

George Ernest Ellis

The George Ernest Ellis grant represents the grant income for trips, events and dance.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025. Nor for the year ended 31 March 2024.

16. PENSION COMMITMENTS

The charity contributes to personal pension schemes in respect of certain employees. The amount charged to the Statement of Financial Activities in respect of pension costs this year was £7,063 (2024: £7,483). The amount outstanding at the year end was £nil (2024: £nil).

STEPS CONDUCTIVE EDUCATION CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid - income tax recoverable	1,344	2,868
Grants	170,852	199,615
Donations - Rotary	-	1,000
Donations - Florence Turner	1,000	-
Donations - Dechra Pharma	1,000	-
Donations - Ray Morris	11,813	-
Donations - The Taverners	1,620	-
Donations - C Harlow	32,000	-
Donations - Mark J Rees	2,125	-
Donations - Horn Rockleigh	1,000	-
Donations - Eileen Richards	1,000	-
Donations - Electract	1,000	-
Donations - The Randal Foundation	1,000	-
Donations - Howes Percival	1,000	-
Donations - D Brown	2,800	-
Donations - A Griffiths	1,400	-
Donations - Healy Group	1,920	-
Donations - Thomas Shipman	-	1,000
Donations - Other	23,302	15,526
Donations - A Freckingham	-	5,000
Donations - J Steer	-	1,000
Donations - P J Lester	1,000	1,500
Donations - Ashby Bowls Club	-	1,290
Donations - Furnley House	1,250	5,000
Donations - JKM Swimschool	-	1,188
Donations - Quorn Ukelele Orch	3,000	2,075
Donations - Just Giving	9,435	9,589
	270,861	246,651
Other trading activities		
Hire of facilities	14,100	14,400
Steps Super Lottery	520	1,011
Other fundraising income	270	120
	14,890	15,531
Investment income		
Bank interest receivable	1,272	606
Total incoming resources	287,023	262,788

This page does not form part of the statutory financial statements

STEPS CONDUCTIVE EDUCATION CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
EXPENDITURE		
Raising donations and legacies		
Wages	36,387	28,855
Social security	3,767	2,727
Pensions	1,820	1,443
Other fundraising expenditure	8,193	581
	<u>50,167</u>	<u>33,606</u>
Charitable activities		
Wages	137,797	123,494
Social security	5,558	5,394
Pensions	5,243	6,040
Rates and water	1,929	1,954
Insurance	5,476	6,003
Light and heat	5,421	2,244
Postage, stationery and telephone	4,415	3,113
Sundries	430	565
Consumables - toys, equipment, films, photos etc	2,189	2,471
Training and recruitment	2,173	706
Staff expenses	4,490	4,345
Repairs and renewals	25,140	10,553
Subscriptions and licences	373	110
School outings	607	462
Cleaning	8,492	9,003
IT Costs	11,471	4,292
Depreciation of tangible fixed assets	12,997	13,888
	<u>234,201</u>	<u>194,637</u>
Support costs		
Finance		
Bank charges	194	122
Governance costs		
Independent examiners remuneration	4,626	4,356
Professional fees	14,168	10,500
	<u>18,794</u>	<u>14,856</u>
Total resources expended	<u>303,356</u>	<u>243,221</u>
Net (expenditure)/income	<u>(16,333)</u>	<u>19,567</u>

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

FOR

STEPS**

Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
Leicestershire
LE1 7RU

STEPS

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FOR THE YEAR ENDED 31 MARCH 2024**

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STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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

Objectives and aims

The aims of Steps are:

1. In partnership with parents, to provide high quality early education opportunities for children aged 0-5 with motor learning difficulties and their families. Through use of structured play, The Early Years Foundation stage of the national curriculum within the framework of Conductive Education, children are encouraged to achieve stepped goals that enhance skills for independence in everyday life and boost esteem in both parent and child. By working and playing together, families learn to celebrate success and recognise the potential in every child.
2. To provide ongoing support for children over years who have motor learning difficulties in the form of a gym club, and activity days organised annually for all parents/carers, their children, and siblings.
3. To promote the benefits of Conductive Education with the statutory bodies nationally.

The Trustees have had due regard to the guidance published by the Charity Commission on public benefit as required by the Charities (Accounts and reports) Regulations 2008.

Significant activities

Steps is a small, well established charity supporting families with children who have disabilities. We offer a free and unique service following the principles of Conductive Education for children with conditions that cause motor impairments or motor development delays. We work with young children who have Cerebral Palsy, chromosome disorders including Down Syndrome or other conditions which affect the acquisition of motor skills. Many of our children have life limiting conditions and illnesses. The focus is on the potential of each child and how each child's development can be enhanced through an optimistic and informed approach. Conductive Education combines education, psychology and medical science and considers all aspects of development. Our goal is to develop the skills the children need to progress and maximize their potential. At the same time, we provide parents with the knowledge, confidence and strength they need to understand how they can enhance the development of their child.

Steps believes firmly in early intervention and we take children from a few weeks old into our sessions. The children learn in small groups according to their specific needs and abilities with parents staying with the child in the session, as it is strongly felt that everything taught at Steps can be continued in the home. The parents are placed very much at the forefront of their child's education. We focus on the children and not their disability. Every small achievement the children make is greatly applauded and child and parent are encouraged every step of the way. The service is a lifeline to the families and children of the East Midlands, and has helped hundreds of children over the years since its inception in 1994 with a very established, core team of professionals who work with the children in our care. Our team are all qualified practitioners who in the majority have worked at Steps directly with the children for many years. We are led and managed by an experienced board of Trustees, two of whom have children who have attended the Steps sessions and have lived through the experience.

Steps has an open door policy and parents may refer themselves, or other parents will recommend the service to families. Professionals such as Health Visitors or Paediatricians will also encourage families to get in touch. There are very few services in the UK that support both child and parent together in the same place and this service offers this invaluable support.

The year ending 31st March 2024 was the 30th year of operation for Steps.

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Overview of the year

The numbers of children needing our support remains stable and the complex needs of those children that access our service have become more varied.

Our service is now running its face-to-face sessions daily and online sessions once a week for any family that cannot attend the centre or may wish to access a session online. Although we realise that our online service is not as comprehensive as our face-to-face teaching, it has meant that families do not have to travel for miles to access the service.

In practice, we have a mixed diversity of people that actively engage with us. Some of the Steps Trustees and staff team have lived experience of the challenges that our families are going through which we feel really benefits our service users.

The Chatterbox time at the start of each session remains an important part of our programme. Chatterbox was originally introduced as our team were so concerned that the children who had been born during the Pandemic or who attended Steps during this time were socially deprived. This part of the session takes place every day for the first half hour and settles the children into the daily routine. Chatterbox encourages speech and language development for our children and early communication skills. Parents/carers also benefit from this part of the session as they can talk with other parents who share similar life experiences. Chatterbox has been running for two years now and it is lovely to see families chatting together with their children.

Steps children communicate in a variety of ways and in the majority, they have speech delays or are nonverbal. We use Makaton in all sessions and our own body language with gestures for early communication. Steps children are very reliant on these forms of communication as a form of making themselves heard and ensuring that their needs are met. Chatterbox has been an important part of the programme to address these needs.

Children

Our numbers of children have remained stable over the year, and we have supported fifty children and their families during this time.

The children have enjoyed the family activity weeks that we have put into our programme over the last year. The highlights of the trips were The National Space Centre and Sea Life in Birmingham. All families enjoyed the trips and were grateful to us for organising them, without our support, many of them would not consider such outings. It was great to see the families relaxed and making memories together. Bonding is crucially important for the children and families, and we understand that the stresses of family life have increased in recent times, making this something that is harder for our families to achieve. Building memories is very important for the children and parents under our care as many of the children have life-limiting conditions and illnesses. Siblings also really enjoy spending time as a whole family bonding with their disabled brother or sister and enjoying some family special times.

The Team is using Tapestry as a way of communicating with our families using a private portal that parents can log on to in Steps website at any point of the day or night to look at their child's journey with us at Steps.

Staff have continued with Professional Development throughout the year. Indila Simandi and Natalie Roberts share the role of Designated Lead Safeguarding Officers.

Staffing

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Trish Mabbott continues as our Fundraiser and Operations Manager. Her experience in leading the team and her wealth of knowledge of the service has always been exemplary, and she provides Steps with the stability and knowledge that it needs to continue to offer an outstanding service. Trish has led the team with the support and guidance of the Trustees during the last fifteen years and continues to build on relationships with funders.

Natalie Roberts continues as Centre Manager. Natalie joined Steps in September 2022 after a long career in Early Years Education. Natalie has come from a management role in a pre-school attached to a local primary school and has also worked in other school settings as well as the private Nursery sector. Natalie lives locally and supports Trish Mabbott our Fundraiser and Operations Manager by managing the Steps Centre, coordinating events and visits to support the activities of the charity.

Both Trish and Natalie are supported by Conductors, an admin team and volunteers.

Working with the Community and volunteers

We continue to be involved with our local community through talks given to community groups by our Centre Manager and a longstanding volunteer. We also have organisations such as David Wilson Homes who organise volunteering days with Steps to carry out necessary maintenance tasks and gardening projects.

We have three regular volunteers who support Steps, one of our volunteers is based in the classroom with the children. The team have found this support helpful, and the families all enjoy their sessions with her.

The children have enjoyed being part of the local community with visits to a farm and several visits to a local play centre.

We have used a trained Counsellor who practices locally to regularly support our parents and we refer them as needed.

We have engaged with local training providers to support their students with placements at Steps. Two of our team have also given presentations to other Conductive Education Centres in a conference this year around the work that we do at Steps. One of the centres is planning to visit Steps to observe our practice so that they can take some ideas back to use in their own setting.

Working with Health and Education

Steps is no longer supported through the area CCGs, and this continues to have an impact on our funding.

Steps continues to keep abreast of new Government initiatives and current Early Years Practice. Our Conductors attend children's review meetings as necessary. The team attend training that supports best practice.

Charitable Events

The Chairman of the Northwest Leicestershire Council has chosen Steps to be his charity of the year. Steps Trustees have attended several events organised by Councillor Ray Morris which have been thoroughly enjoyed.

Steps was awarded Charity of the year status through The Furnley House Foundation. Our Centre Manager gave a presentation to the Foundation about the work that is carried out at Steps leading us to be chosen for this amazing award.

The Building

We have had some large repairs in the last year due to general wear and tear of the building consistent with its age. We have also noticed a significant increase in our gas and electricity bills which has had an impact on our finances.

The Future

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

This year we have continued to see consistent numbers of children accessing the service. This service is a lifeline to the families and children of the East Midlands and those further afield through our online sessions. Steps has helped hundreds of children over the years since its inception in 1994 with a very established, core team of dedicated professionals who work tirelessly with the children in our care. As a service we believe firmly in early intervention and supporting those who need our help.

We constantly look for ways to improve our service and support the challenges that our families are faced with on a daily basis.

Funding

We have been awarded another grant from The National Lottery Community Foundation for the work around Chatterbox. The grant will support Steps for five years and makes up a proportion of our funding needs. We are extremely grateful and proud to be continually supported by the National Lottery Community Foundation. This grant will enable Steps to diversify in its future offer and gives us stability to continue to run our vital service.

We have also been successful in gaining another grant from Children In Need which is extremely important not only in monetary terms but also as an accolade of our worth. The funding will help support two of our teaching teams salaries. We really find that both The National Lottery Community Fund and Children In Need have a great impact on Steps being looked at favourably by funders.

In general grants are harder to gain funding from as it is now so competitive. Steps relies totally on grants from Trusts and Foundations and general donations to run its service.

Steps is no longer supported by the area CCGs due to their change of funding criteria and this continues to have a big impact on our income generation.

FINANCIAL REVIEW

Financial position

It is the policy of the Trustees to maintain unrestricted general funds, not committed or invested in fixed assets, at a level which equates with up to three months' unrestricted expenditure, in order to provide sufficient funds to finance expenditure on charitable activities and governance costs. Unrestricted funds have remained at that level throughout the year.

The charity had a number of unrestricted funds which have arisen from various grants, donations, and fundraising income to finance expenditure on specific purposes, including the building fund for the old scout hut renovation and ongoing maintenance and future development of this site.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

STEPS is a registered charity and was established under a trust deed dated 29th May 1997 as amended by supplemental deeds dated 19 November 1998, 19 January 2000, 25 March 2003, 23 August 2008, 26 January 2012 and 13 February 2019.

Recruitment and appointment of new trustees

Additional trustees are recruited and appointed by the existing trustees.

Organisational structure

The Trust Deed provides for a minimum of 3 Trustees. The Trustees meet on a regular basis and are responsible for the overall policy for running the charity and advising on all matters relating to staff and finance.

Angie Higgins is the administrator for the Steps Lottery club.

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new Trustees

The induction and training of new Trustees is provided by the existing Trustees and external professional training courses, as appropriate to ensure the Trustees fulfill the Charity's objective.

Related parties

Details of related parties and transactions with them are given in the notes to the financial statements.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1063143

Principal address

The Old School
40 Loughborough Road
Shepshed
Loughborough
Leicestershire
LE12 9DN

Trustees

Mr J Montague (Chairman)
Mrs RJN Conley-Rimmington CBE
Mr A Carr
Ms L Beales
Ms J Cooper-Hudson
Dr AIA Lennox
Mr D Andrews (appointed 12.3.2024)

Independent Examiner

Mr P Bott FCA BSc (Hons)
Institute of Chartered Accountants in England and Wales
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
Leicestershire
LE1 7RU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Virgin Money
3 East Gates
Leicester
LE1 5YA

Approved by order of the board of trustees on 17 October 2024 and signed on its behalf by:

Mr J Montague (Chairman) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STEPS

Independent examiner's report to the trustees of STEPS

I report to the charity trustees on my examination of the accounts of STEPS (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

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. 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 work, for this report, or for the opinions we have formed.

Mr P Bott FCA BSc (Hons)
Institute of Chartered Accountants in England and Wales
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
Leicestershire
LE1 7RU

22 October 2024

STEPS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	122,055	124,596	246,651	264,046
Other trading activities	3	15,531	-	15,531	13,177
Investment income	4	606	-	606	450
Total		138,192	124,596	262,788	277,673
EXPENDITURE ON					
Raising funds	5	33,641	-	33,641	35,521
Charitable activities					
Leicestershire Conductive Education Centre	6	90,100	104,777	194,877	208,521
Other		14,703	-	14,703	11,970
Total		138,444	104,777	243,221	256,012
NET INCOME/(EXPENDITURE)		(252)	19,819	19,567	21,661
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		575,794	74,052	649,846	661,518
Prior year adjustment	12	33,333	-	33,333	-
As restated		609,127	74,052	683,179	661,518
TOTAL FUNDS CARRIED FORWARD		608,875	93,871	702,746	683,179

The notes form part of these financial statements

STEPS

BALANCE SHEET 31 MARCH 2024

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	13	528,320	8,738	537,058	544,293
CURRENT ASSETS					
Debtors	14	7,625	-	7,625	4,798
Cash at bank and in hand		80,215	85,132	165,347	141,710
		<u>87,840</u>	<u>85,132</u>	<u>172,972</u>	<u>146,508</u>
CREDITORS					
Amounts falling due within one year	15	(7,284)	-	(7,284)	(7,622)
NET CURRENT ASSETS		<u>80,556</u>	<u>85,132</u>	<u>165,688</u>	<u>138,886</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>608,876</u>	<u>93,870</u>	<u>702,746</u>	<u>683,179</u>
NET ASSETS		<u><u>608,876</u></u>	<u><u>93,870</u></u>	<u><u>702,746</u></u>	<u><u>683,179</u></u>

The notes form part of these financial statements

STEPS

BALANCE SHEET - continued
31 MARCH 2024

FUNDS	16		
Unrestricted funds:			
General fund		140,230	140,481
Revaluation reserve		468,646	468,646
		608,876	609,127
Restricted funds		93,870	74,052
TOTAL FUNDS		702,746	683,179

The financial statements were approved by the Board of Trustees and authorised for issue on 17 October 2024 and were signed on its behalf by:

Mrs RJN Conley-Rimmington CBE - Trustee

Mr J Montague (Chairman) - Trustee

The notes form part of these financial statements

STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost or valuation
Fixtures & equipment	- 25% on reducing balance
Software	- 33% on cost

All tangible fixed assets are capitalised and initially recognised at cost.

Freehold property is carried at its revalued cost, less depreciation.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity contributes to personal pension schemes in respect of certain employees. The amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2024	2023 as restated
	£	£
Gift aid - income tax recoverable	2,868	4,125
Grants	199,615	128,580
Donations - Rotary	1,000	4,350
Donations - British Gypsum	-	16,025
Donations - Thomas Shipman	1,000	-
Donations - Other	15,526	20,211
Donations - Rosemary Conely	-	6,875
Donations - A Freckingham	5,000	-
Donations - J Steer	1,000	-
Donations - P J Lester	1,500	-
Donations - Ashby Bowls Club	1,290	-
Donations - Furnley House	5,000	-
Donations - JKM Swimschool	1,188	-
Donations - Quorn Ukelele Orch	2,075	-
Donations - Facebook	-	4,085
Donations - P Curley	-	1,500
Donations - Just Giving	9,589	27,044
Donations - Brush Consolidated	-	26,250
Donations - GM Hodges	-	20,000
Donations - M Duke	-	5,001
	<u>246,651</u>	<u>264,046</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2024	2023 as restated
	£	£
Leicestershire County Council - Other	5,000	-
BBC Children in Need	15,000	66,666
Next PLC	-	12,000
The Hedley Foundation - Capital expenditure	2,000	-
The Albert Hunt Trust	3,000	-
The George Ernest Ellis Foundation	-	500
Percy Bilton Charity	5,364	-
Helen Jean Cope Charity	2,000	-
Henry Smith Charity	10,000	10,000
John Eastwood Foundation	1,000	-
National Lottery Community Fund	36,516	30,866
Maud Elkington Grant	1,000	-
Intelligent Energy Grant	9,000	-
Barratt Homes	3,000	-
Boshier Hinton foundation	2,000	-
The Dromintee Trust	20,000	-
Ethan UTD	1,235	765
Florence Turner Trust	-	500
The Barbara Ward Children's Foundation	5,000	-
Caterpillar Cares	-	800
Sir Andrew Martin Trust	-	1,000
Skipton Building Society	-	2,483
David Soloman Charitable Trust	-	1,000
Trustees of Edgar E Lawley Foundation	-	1,500
The J Reginauld Corah Foundation	500	500
C Harlow	30,000	-
Catherine Harlow - unrestricted	15,000	-
Postcode Places Trust	20,000	-
Robert Harlow Charitable Trust	5,000	-
The Dixie Rose Findlay Charitable Trust	3,000	-
The Goodman Foundation	5,000	-
	<u>199,615</u>	<u>128,580</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

3. OTHER TRADING ACTIVITIES

	2024	2023 as restated
	£	£
Hire of facilities	14,400	12,532
Steps Super Lottery	1,011	630
Other fundraising income	120	15
	<u>15,531</u>	<u>13,177</u>

4. INVESTMENT INCOME

	2024	2023 as restated
	£	£
Bank interest receivable	<u>606</u>	<u>450</u>

5. RAISING FUNDS

Raising donations and legacies

	2024	2023 as restated
	£	£
Staff costs	33,025	35,229
Other fundraising expenditure	581	246
Support costs	35	46
	<u>33,641</u>	<u>35,521</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs £	Totals £
Leicestershire Conductive Education Centre	<u>194,637</u>	<u>240</u>	<u>194,877</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023 as restated
	£	£
Staff costs	134,928	134,053
Rates and water	1,954	2,036
Insurance	6,003	5,577
Light and heat	2,244	6,459
Postage, stationery and telephone	3,113	4,410
Sundries	565	1,293
Consumables - toys, equipment, films, photos etc	2,471	3,779
Training and recruitment	706	1,511
Staff expenses	4,345	2,129
Repairs and renewals	10,553	17,886
Subscriptions and licences	110	330
School outings	462	1,619
Cleaning	9,003	8,934
IT Costs	4,292	3,557
Depreciation	13,888	14,948
	<u>194,637</u>	<u>208,521</u>

8. INDEPENDENT EXAMINERS REMUNERATION

	2024	2023 as restated
	£	£
Independent examiners remuneration	<u>4,356</u>	<u>4,116</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

10. STAFF COSTS

	2024	2023 as restated
	£	£
Wages and salaries	152,349	154,292
Social security costs	8,121	8,090
Other pension costs	7,483	6,900
	<u>167,953</u>	<u>169,282</u>

The average monthly number of employees during the year was as follows:

	2024	2023 as restated
Charitable activities	6	7
Fundraising and governance	1	1
	<u>7</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

Total remuneration in relation to Key Management Personnel, included within the figures above, amounts to £49,933 (2023: £46,811).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31 MARCH 2023

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	138,230	125,816	264,046
Other trading activities	13,177	-	13,177
Investment income	450	-	450
Total	<u>151,857</u>	<u>125,816</u>	<u>277,673</u>
EXPENDITURE ON			
Raising funds	20,545	14,976	35,521
Charitable activities			
Leicestershire Conductive Education Centre	56,719	151,802	208,521
Other	11,970	-	11,970
Total	<u>89,234</u>	<u>166,778</u>	<u>256,012</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31 MARCH 2023 - continued

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
NET INCOME/(EXPENDITURE)	62,623	(40,962)	21,661
RECONCILIATION OF FUNDS			
Total funds brought forward	546,503	115,015	661,518
TOTAL FUNDS CARRIED FORWARD	<u>609,126</u>	<u>74,053</u>	<u>683,179</u>

12. PRIOR YEAR ADJUSTMENT

The prior year adjustment relates to the release of £33,333 of deferred income, received from Children in Need in 2022, which should have occurred in 2023.

The adjustment has been corrected by restating each of the affected financial statement line items for the prior periods. The correction of these prior year adjustments can be identified on the statement of financial activities and the balance sheet.

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures & equipment £	Software £	Totals £
COST OR VALUATION				
At 1 April 2023	550,000	72,853	24,139	646,992
Additions	-	5,580	1,073	6,653
At 31 March 2024	<u>550,000</u>	<u>78,433</u>	<u>25,212</u>	<u>653,645</u>
DEPRECIATION				
At 1 April 2023	14,200	67,688	20,811	102,699
Charge for year	9,000	2,497	2,391	13,888
At 31 March 2024	<u>23,200</u>	<u>70,185</u>	<u>23,202</u>	<u>116,587</u>
NET BOOK VALUE				
At 31 March 2024	<u>526,800</u>	<u>8,248</u>	<u>2,010</u>	<u>537,058</u>
At 31 March 2023	<u>535,800</u>	<u>5,165</u>	<u>3,328</u>	<u>544,293</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

13. TANGIBLE FIXED ASSETS - continued

Cost or valuation at 31 March 2024 is represented by:

	Freehold property £	Fixtures & equipment £	Software £	Totals £
Valuation in 2022	(513,349)	-	-	(513,349)
Cost	1,063,349	78,433	25,212	1,166,994
	<u>550,000</u>	<u>78,433</u>	<u>25,212</u>	<u>653,645</u>

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	2024 £	2023 as restated £
Cost	<u>1,063,349</u>	<u>1,063,349</u>
Aggregate depreciation	<u>(1,061,663)</u>	<u>(1,052,663)</u>

Freehold land and buildings were valued on an open market basis on 27 September 2022 by Sturgis, Snow and Astill LLP.

Included in cost of freehold property is freehold land of £100,000 (2023: £100,000).

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 as restated £
Other debtors	2,487	379
Tax	2,868	2,912
Prepayments	2,270	1,507
	<u>7,625</u>	<u>4,798</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023 as restated
	£	£
Other creditors	2,044	3,164
Accruals and deferred income	5,240	4,458
	<u>7,284</u>	<u>7,622</u>

16. MOVEMENT IN FUNDS

	At 1.4.23 £	Prior year adjustment £	Net movement in funds £	At 31.3.24 £
Unrestricted funds				
General fund	107,148	33,333	(251)	140,230
Revaluation reserve	468,646	-	-	468,646
	<u>575,794</u>	<u>33,333</u>	<u>(251)</u>	<u>608,876</u>
Restricted funds				
Building fund	11,027	-	(85)	10,942
Question of Brains	13,104	-	-	13,104
Screwfix	5,000	-	(5,000)	-
Henry Smith Grant	4,167	-	3,333	7,500
Digital Fund	17,744	-	(6,728)	11,016
BBC Children in Need	8,333	-	(4,583)	3,750
Barratt Homes	1,000	-	-	1,000
The Gordon Trust	2,000	-	(1,027)	973
The Everard Foundation	2,000	-	(2,000)	-
Boshier Hinton Foundation	593	-	1,407	2,000
Dromitee Trust	2,500	-	10,833	13,333
Edgar E Lawley Foundation	1,500	-	-	1,500
David Solomon Charitable Trust	1,000	-	(1,000)	-
Skipton Building Society	1,645	-	(1,645)	-
Fibre Optics	800	-	3,385	4,185
National Lottery Community Fund	1,139	-	(550)	589
Sir Andrew Martin Trust	500	-	(500)	-
Hedley Foundation	-	-	2,000	2,000
Intel energy grant	-	-	8,145	8,145
Postcode Lottery	-	-	13,333	13,333
J Corah	-	-	500	500
	<u>74,052</u>	<u>-</u>	<u>19,818</u>	<u>93,870</u>
TOTAL FUNDS	<u>649,846</u>	<u>33,333</u>	<u>19,567</u>	<u>702,746</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,192	(123,443)	(251)
C Harlow - unrestricted	15,000	(15,000)	-
	<u>138,192</u>	<u>(138,443)</u>	<u>(251)</u>
Restricted funds			
Building fund	-	(85)	(85)
Screwfix	-	(5,000)	(5,000)
Henry Smith Grant	10,000	(6,667)	3,333
Digital Fund	4,000	(10,728)	(6,728)
BBC Children in Need	15,000	(19,583)	(4,583)
The Gordon Trust	-	(1,027)	(1,027)
The Everard Foundation	-	(2,000)	(2,000)
Boshier Hinton Foundation	2,000	(593)	1,407
Dromitee Trust	20,000	(9,167)	10,833
David Solomon Charitable Trust	-	(1,000)	(1,000)
Skipton Building Society	-	(1,645)	(1,645)
Fibre Optics	5,580	(2,195)	3,385
National Lottery Community Fund	36,516	(37,066)	(550)
Sir Andrew Martin Trust	-	(500)	(500)
Hedley Foundation	2,000	-	2,000
Intel energy grant	9,000	(855)	8,145
Postcode Lottery	20,000	(6,667)	13,333
J Corah	500	-	500
	<u>124,596</u>	<u>(104,778)</u>	<u>19,818</u>
TOTAL FUNDS	<u>262,788</u>	<u>(243,221)</u>	<u>19,567</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	67,590	62,624	10,267	140,481
Revaluation reserve	478,913	-	(10,267)	468,646
	<u>546,503</u>	<u>62,624</u>	<u>-</u>	<u>609,127</u>
Restricted funds				
Building fund	20,141	(9,114)	-	11,027
Question of Brains	1,104	12,000	-	13,104
LCC Community Fund	7,500	(7,500)	-	-
Screwfix	5,000	-	-	5,000
Henry Smith Grant	4,167	-	-	4,167
Digital Fund	35,022	(17,278)	-	17,744
The Sobell Foundation	1,667	(1,667)	-	-
BBC Children in Need	8,333	-	-	8,333
Barratt Homes	3,000	(2,000)	-	1,000
Amazon Community	1,000	(1,000)	-	-
Lillie Johnson Trust	500	(500)	-	-
Mary Potter Trust	3,000	(3,000)	-	-
Maud Elkinton Charitable Trust	1,000	(1,000)	-	-
The Gordon Trust	2,000	-	-	2,000
The Everard Foundation	2,000	-	-	2,000
Boshier Hinton Foundation	831	(238)	-	593
Dromitee Trust	12,500	(10,000)	-	2,500
The Randal Charitable Foundation	6,250	(6,250)	-	-
Edgar E Lawley Foundation	-	1,500	-	1,500
David Soloman Charitable Trust	-	1,000	-	1,000
Skipton Building Society	-	1,645	-	1,645
Fibre Optics	-	800	-	800
National Lottery Community Fund	-	1,139	-	1,139
Sir Andrew Martin Trust	-	500	-	500
	<u>115,015</u>	<u>(40,963)</u>	<u>-</u>	<u>74,052</u>
TOTAL FUNDS	<u>661,518</u>	<u>21,661</u>	<u>-</u>	<u>683,179</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,857	(89,233)	62,624
Restricted funds			
Building fund	-	(9,114)	(9,114)
Question of Brains	12,000	-	12,000
LCC Community Fund	-	(7,500)	(7,500)
Henry Smith Grant	10,000	(10,000)	-
Digital Fund	1	(17,279)	(17,278)
The Sobell Foundation	-	(1,667)	(1,667)
BBC Children in Need	66,666	(66,666)	-
Barratt Homes	-	(2,000)	(2,000)
Amazon Community	-	(1,000)	(1,000)
Lillie Johnson Trust	-	(500)	(500)
Mary Potter Trust	-	(3,000)	(3,000)
Maud Elkinton Charitable Trust	-	(1,000)	(1,000)
Boshier Hinton Foundation	-	(238)	(238)
Dromitee Trust	-	(10,000)	(10,000)
The Randal Charitable Foundation	-	(6,250)	(6,250)
Edgar E Lawley Foundation	1,500	-	1,500
David Soloman Charitable Trust	1,000	-	1,000
Skipton Building Society	2,483	(838)	1,645
Fibre Optics	800	-	800
National Lottery Community Fund	30,866	(29,727)	1,139
Sir Andrew Martin Trust	500	-	500
	<u>125,816</u>	<u>(166,779)</u>	<u>(40,963)</u>
TOTAL FUNDS	<u>277,673</u>	<u>(256,012)</u>	<u>21,661</u>

Building Fund

The Building Fund represents the amount of grants, donations and fundraising income which have been specifically received to finance the purchase, refurbishment and improvement of the freehold property at St Botolph's Old School. This was purchased in the year ended 31 March 2007 and subsequent expenditure has been incurred on refurbishment, improvements and the purchase of equipment. This includes the value of donated building work and related professional services provided to the charity free of charge in the year ended 31 March 2008. The cost of this expenditure has been reduced by depreciation as appropriate to reduce the value of these assets over their useful economic life. The freehold property was revalued in September 2022 and the Trustees agree this value in the year ended 31 March 2024.

Question of Brains Fund and Next combined

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

16. MOVEMENT IN FUNDS - continued

The Question of Brains Fund represents the amount of grants, donations and fundraising income which have been specifically received in connection with the annual Question of Brains fundraising event. This amount is expected to be expended in full during the year to 31 March 2025.

The Digital Fund

The Digital Fund represents the amount of grants, donations and fundraising income which have been specifically received to finance the development and ongoing costs associated with online sessions and services.

Edgar E Lawley Foundation

The Edgar E Lawley Foundation represents the amount of grant income which has been specifically received to support the costs of volunteers at Steps.

Barratt Homes

The Barratt Homes represents the amount of grants income to be spent on staff training.

BBC Children in Need

The BBC Children in Need Fund represents the amount of grant income which has been specifically received to finance the salary of two employees. This amount is expected to be expended in full during the year to 31 March 2025.

The Hedley Foundation

The Hedley Foundation grant represents the grant income to be used for dance sessions and family events/outings during the year to 31 March 2025.

The Boshier- Hinton Foundation

The Boshier- Hinton Foundation represents the amount of grant income which has been specifically received to finance dance sessions and family events/outings during the year to 31 March 2025.

Henry Smith Charity

The Henry Smith Charity grant represents the amount of grant income which has been specifically received to finance the salary of one staff member.

Dromintee Trust

The Dromintee Fund represents the amount of grant income which has been specifically received to finance the salary of one employee. This amount is expected to be expended in full during the year to 31 March 2025.

The Gordon Trust

The Gordon Trust represents the amount of grant income which has been specifically received to finance capital works.

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

16. MOVEMENT IN FUNDS - continued

J Reginald Corah Foundation

The J Reginald Corah Foundation represents the amount of grant income which has been specifically received to fund equipment.

Postcode Lottery

The Postcode Lottery represents the amount of grant income which has been specifically received to finance the salary of one staff member.

Intelligent Energy

The Intelligent Energy grant represents the grant income for equipment, dance sessions and family events/outings during the year to 31 March 2025.

National Lottery Community Fund

The National Lottery Community Fund represents the amount of grant income which has been specifically received to finance ongoing costs including salaries, utilities and trips. This amount is expected to be expended in full during the year to 31 March 2025.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024. Nor for the year ended 31 March 2023.

18. PENSION COMMITMENTS

The charity contributes to personal pension schemes in respect of certain employees. The amount charged to the Statement of Financial Activities in respect of pension costs this year was £7,483 (2023: £6,900). The amount outstanding at the year end was £nil (2023: £nil).

STEPS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023 as restated
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid - income tax recoverable	2,868	4,125
Grants	199,615	128,580
Donations - Rotary	1,000	4,350
Donations - British Gypsum	-	16,025
Donations - Thomas Shipman	1,000	-
Donations - Other	15,526	20,211
Donations - Rosemary Conely	-	6,875
Donations - A Freckingham	5,000	-
Donations - J Steer	1,000	-
Donations - P J Lester	1,500	-
Donations - Ashby Bowls Club	1,290	-
Donations - Furnley House	5,000	-
Donations - JKM Swimschool	1,188	-
Donations - Quorn Ukelele Orch	2,075	-
Donations - Facebook	-	4,085
Donations - P Curley	-	1,500
Donations - Just Giving	9,589	27,044
Donations - Brush Consolidated	-	26,250
Donations - GM Hodges	-	20,000
Donations - M Duke	-	5,001
	246,651	264,046
Other trading activities		
Hire of facilities	14,400	12,532
Steps Super Lottery	1,011	630
Other fundraising income	120	15
	15,531	13,177
Investment income		
Bank interest receivable	606	450
Total incoming resources	262,788	277,673

This page does not form part of the statutory financial statements

STEPS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023 as restated
	£	£
EXPENDITURE		
Raising donations and legacies		
Wages	28,855	30,575
Social security	2,727	3,125
Pensions	1,443	1,529
Other fundraising expenditure	581	246
	33,606	35,475
Charitable activities		
Wages	123,494	123,717
Social security	5,394	4,965
Pensions	6,040	5,371
Rates and water	1,954	2,036
Insurance	6,003	5,577
Light and heat	2,244	6,459
Postage, stationery and telephone	3,113	4,410
Sundries	565	1,293
Consumables - toys, equipment, films, photos etc	2,471	3,779
Training and recruitment	706	1,511
Staff expenses	4,345	2,129
Repairs and renewals	10,553	17,886
Subscriptions and licences	110	330
School outings	462	1,619
Cleaning	9,003	8,934
IT Costs	4,292	3,557
Depreciation of tangible fixed assets	13,888	14,948
	194,637	208,521
Support costs		
Finance		
Bank charges	122	163
Governance costs		
Independent examiners remuneration	4,356	4,116
Professional fees	10,500	7,737
	14,856	11,853
Total resources expended	243,221	256,012
Net income	19,567	21,661

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
STEPS**

Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
Leicestershire
LE1 7RU

STEPS

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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

Objectives and aims

The aims of Steps are:

1. In partnership with parents, to provide high quality early education opportunities for children aged 0-5 with motor learning difficulties and their families. Through use of structured play, The Early Years Foundation stage of the national curriculum within the framework of Conductive Education, children are encouraged to achieve stepped goals that enhance skills for independence in everyday life and boost esteem in both parent and child. By working and playing together, families learn to celebrate success and recognise the potential in every child.
2. To provide ongoing support for children over years who have motor learning difficulties in the form of a gym club, and activity days organised annually for all parents/carers, their children, and siblings.
3. To promote the benefits of Conductive Education with the statutory bodies nationally.

The Trustees have had due regard to the guidance published by the Charity Commission on public benefit as required by the Charities (Accounts and reports) Regulations 2008.

Significant activities

Steps supports families with children who have special educational needs. We offer a free and unique service following the principles of Conductive Education for children with conditions that cause motor impairments or motor development delays. We work with young children who have Cerebral Palsy, chromosome disorders including Down Syndrome or other conditions which affect the acquisition of motor skills. Many of our children have life limiting conditions and illnesses.

The focus is on the potential of each child and how each child's development can be enhanced through an optimistic and informed approach. Conductive Education combines education, psychology and medical science and considers all aspects of development. Our goal is to develop the skills the children need to progress and maximize their potential. At the same time, we provide parents with the knowledge, confidence and strength they need to understand how they can enhance the development of their child.

Steps believes firmly in early intervention, and we take children from a few weeks old into our sessions. The children learn in small groups according to their specific needs and abilities with parents staying with the child in the session, as it is strongly felt that everything taught at Steps can be continued in the home. The parents are placed very much at the forefront of their child's education. We focus on the children and not their disability. Every small achievement the children make is greatly applauded and child and parent are encouraged every step of the way. The service is a lifeline to the families and children of the East Midlands and has helped hundreds of children over the years since its inception in 1994 with a very established, core team of professionals who work with the children in our care. Our team are all qualified practitioners who in the majority have worked at Steps directly with the children for many years. We are led and managed by an experienced board of Trustees, two of whom have children who have attended the Steps sessions and have lived through the experience.

Steps has an open-door policy and parents may refer themselves, or other parents will recommend the service to families. Professionals such as Health Visitors or Pediatricians will also encourage families to get in touch. There are very few services in the UK that support both child and parent together in the same place and this service offers this invaluable support.

The year ending 31st March 2023 was the 29th year of operation for Steps.

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Overview of the year

The numbers of children needing our support continues to grow and the complex needs of those children that access our service have become more varied.

Our service is now running its face-to-face sessions daily from which the children have greatly benefitted. We are confident that everyone may access our service and have improved in this area in the last two years, after living through the pandemic and the changes that it brought about. This has meant that we now offer blended sessions of face-to-face as well as online sessions. These have been an outstanding success, making our centre so much more accessible to all families who desperately need help. Although we realise that our online service is not as comprehensive as our face-to-face teaching, it has meant that families do not have to travel for miles to access our sessions. Because of this method of delivery, we are now able to allow more children per session therefore opening it up to a wider audience. Accordingly, we have become a national charity and one that has become more widely known.

In practice, we have a mixed diversity of people that actively engage with us. Some of the Steps Trustees and staff team have lived experience of the challenges that our families are going through which we feel really benefits our service users.

Steps children need continuity of care and have built up long relationships with our team of trust and understanding, helping them to achieve their maximum potential. Although the core work of our Centre has not changed, the emotional wellbeing of our children and the whole family is something that concerns us. It has become more prevalent in our work in the last two years since the pandemic. We feel that this was due to a lot of families being very isolated during the periods of lockdown from Covid 19 and many children missed out on socialisation and building relationships with their peers. The after effects of this time, and the current cost of living crisis which a lot of our families are going through, is having a deep and lasting effect on family wellbeing. Our team have undertaken further training to support our children and their families and wish to broaden our work in this area as we feel that it is needed. To support this, we have introduced a new group called Chatterbox which has been a great success. This part of the session takes place every day for the first half hour and settles the children into the routine. Chatterbox encourages speech and language development for our children and early communication skills. Parents/carers also benefit from this part of the session as they can talk with other parents who share similar life experiences.

The Team is now using Tapestry as a way of communicating with our families using a private portal that parents can log on to at any point of the day or night to look at their child's journey with us at Steps.

Staffing

Trish Mabbott continues as our Fundraiser and Operations Manager. Her experience in leading the team and her wealth of knowledge of the service has always been exemplary, and she provides Steps with the stability and knowledge that it needs to continue to offer an outstanding service. Trish has led the team with the support and guidance of the Trustees over the last twelve months through many challenges and continues to build on relationships with funders.

Natalie Roberts has joined us as Centre Manager, Natalie joined Steps in September 2022 after a long career in Early Years Education. Natalie has come from a management role in a pre-school attached to a local primary school and has also worked in other school settings as well as the private Nursery sector. Natalie lives locally and supports Trish Mabbott our Fundraiser and Operations Manager by managing the Steps Centre, coordinating events and visits to support the activities of the charity.

Indila Simandi continues as Team Leader for Steps. Her knowledge and commitment to Steps continues to be outstanding. Indila has led on the delivery of the blended sessions for the families and has achieved excellent results.

Fiona Holroyd continues as Steps Conductor and is a very skilled and strong member of the team.

Mariann Taylor continues as Steps Conductor and her empathy and care for the children remain outstanding.

Reka Simandi is now a fully qualified Conductor and continues in her employment with Steps.

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Sally Belton continues as our Admin Assistant, her empathy toward the families that come into the Centre is outstanding.

Angie Higgins continues as our part -time Finance Officer.

Working with Health and Education

Steps is no longer supported through the area CCGs and this continues to have an impact on our funding.

Steps continues to keep abreast of new Government initiatives and current Early Years Practice. Our Conductors attend children's review meetings as necessary.

Children

Our numbers of children have increased due to our online delivery. Over the year we have supported fifty children, their siblings, and families. We continue with some blended sessions which attract families from a wider geographical area.

We have had several successful Family Activity weeks during the year and the children, and their families, have enjoyed trips to the theatre, the Zoo and on a canal trip. Bonding is crucially important for the children and families, and we understand that the stresses of family life have increased in recent times, making this something that is harder for our families to achieve. Building memories is very important for the children and parents under our care as many of the children have life-limiting conditions and illnesses. Siblings also really enjoy spending time as a whole family bonding with their disabled brother or sister and enjoying some family special times.

Through the private portal within the Steps website families can now access their own children's developmental records at any time of the day and the resources on offer there. This has been an enormous success, and the content of the website was developed through parents' and children's ideas.

Staff have continued with Professional Development throughout the year. Indila Simandi and Natalie Roberts share the role of Designated Lead Safeguarding Officers.

Charitable Events

British Gypsum chose Steps to be their nominated Charity of the Year for their annual cycle ride to Skegness raising £38,180.

The Building

We have had some large repairs in the last year due to general wear and tear of the building consistent with its age. We have also noticed a significant increase in our gas and electricity bills over previous years (2021 and prior) which has had an impact on our finances, these have been offset to an extent by Glebe house settling their portion of heat and light costs in 2023.

The Future

This year we have continued to see high numbers of children accessing the service and all sessions are full. This service is a lifeline to the families and children of the East Midlands and those further afield through our online sessions. Steps has helped hundreds of children over the years since its inception in 1994 with a very established, core team of dedicated professionals who work tirelessly with the children in our care. We constantly look for ways to improve our service and support the challenges that our families are faced with on a daily basis.

Funding

The last two years' fundraising has been particularly challenging for us as companies and organisations are still feeling the effects of the previous two years and we have used our finances wisely in accordance with the funding allocated. We rely totally on the kindness of Trusts and Foundations to support our work to continue this free-to-families, vital service.

Steps is no longer supported by the area CCGs due to their change of funding criteria and this continues to have a big impact on our income generation.

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Reserves policy

It is the policy of the Trustees to maintain unrestricted general funds, not committed or invested in fixed assets, at a level which equates with up to three months' unrestricted expenditure, in order to provide sufficient funds to finance expenditure on charitable activities and governance costs. Unrestricted funds have remained at that level throughout the year.

On 31 March 2023, the total funds held were £649,846. This includes £544,293 in tangible fixed assets and £74,052 in restricted funds. The level of unrestricted funds held as at 31 March 2023 excluding the value of the freehold property was £47,060, which is in line with the policy above.

The charity had a number of unrestricted funds which have arisen from various grants, donations, and fundraising income to finance expenditure on specific purposes, including the building fund for the old scout hut renovation and ongoing maintenance and future development of this site.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

STEPS is a registered charity and was established under a trust deed dated 29th May 1997 as amended by supplemental deeds dated 19 November 1998, 19 January 2000, 25 March 2003, 23 August 2008, 26 January 2012 and 13 February 2019.

Recruitment and appointment of new trustees

Additional trustees are recruited and appointed by the existing trustees.

Organisational structure

The Trust Deed provides for a minimum of 3 Trustees. The Trustees meet on a regular basis and are responsible for the overall policy for running the charity and advising on all matters relating to staff and finance.

Angie Higgins is the administrator for the Steps Lottery club.

Induction and training of new Trustees

The induction and training of new Trustees is provided by the existing Trustees and external professional training courses, as appropriate to ensure the Trustees fulfill the Charity's objective.

Related parties

Details of related parties and transactions with them are given in the notes to the financial statements.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1063143

Principal address

The Old School
40 Loughborough Road
Shepshed
Loughborough
Leicestershire
LE12 9DN

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Trustees

Mr J Montague (Chairman)
Mrs RJN Conley-Rimmington CBE
Mr A Carr
Ms L Beales
Ms J Cooper-Hudson
Dr AIA Lennox (appointed 1.2.2023)

Independent Examiner

Mr P Bott FCA BSc (Hons)
Institute of Chartered Accountants in England and Wales
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
Leicestershire
LE1 7RU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Virgin Money
3 East Gates
Leicester
LE1 5YA

Approved by order of the board of trustees on 19 December 2023 and signed on its behalf by:

Mr J Montague (Chairman) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STEPS

Independent examiner's report to the trustees of STEPS

I report to the charity trustees on my examination of the accounts of STEPS (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

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. 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 work, for this report, or for the opinions we have formed.

Mr P Bott FCA BSc (Hons)
Institute of Chartered Accountants in England and Wales
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
Leicestershire
LE1 7RU

20 December 2023

STEPS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	138,230	92,483	230,713	189,051
Other trading activities	3	13,177	-	13,177	15,342
Investment income	4	450	-	450	5
Total		151,857	92,483	244,340	204,398
EXPENDITURE ON					
Raising funds	5	35,521	-	35,521	35,359
Charitable activities	6				
Leicestershire Conductive Education Centre		75,077	133,444	208,521	193,843
Other		11,970	-	11,970	10,817
Total		122,568	133,444	256,012	240,019
NET INCOME/(EXPENDITURE)		29,289	(40,961)	(11,672)	(35,621)
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		-	-	-	205,600
Net movement in funds		29,289	(40,961)	(11,672)	169,979
RECONCILIATION OF FUNDS					
Total funds brought forward		546,503	115,015	661,518	491,539
TOTAL FUNDS CARRIED FORWARD		575,792	74,054	649,846	661,518

The notes form part of these financial statements

STEPS

BALANCE SHEET 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	528,734	15,559	544,293	558,156
CURRENT ASSETS					
Debtors	13	4,798	-	4,798	3,048
Cash at bank and in hand		49,883	91,827	141,710	153,020
		<u>54,681</u>	<u>91,827</u>	<u>146,508</u>	<u>156,068</u>
CREDITORS					
Amounts falling due within one year	14	(7,621)	(33,334)	(40,955)	(52,706)
NET CURRENT ASSETS		<u>47,060</u>	<u>58,493</u>	<u>105,553</u>	<u>103,362</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>575,794</u>	<u>74,052</u>	<u>649,846</u>	<u>661,518</u>
NET ASSETS		<u>575,794</u>	<u>74,052</u>	<u>649,846</u>	<u>661,518</u>
FUNDS	15				
Unrestricted funds:					
General fund				107,148	67,590
Revaluation reserve				468,646	478,913
				<u>575,794</u>	<u>546,503</u>
Restricted funds				<u>74,052</u>	<u>115,015</u>
TOTAL FUNDS				<u>649,846</u>	<u>661,518</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2023 and were signed on its behalf by:

Mrs RJN Conley-Rimmington CBE - Trustee

Mr J Montague (Chairman) - Trustee

The notes form part of these financial statements

STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost excluding land
Fixtures & equipment	- 25% on reducing balance
Software	- 33% on cost

All tangible fixed assets are capitalised and included at cost.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity contributes to personal pension schemes in respect of certain employees. The amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Gift aid - income tax recoverable	4,125	1,411
Grants	95,247	138,856
Government grants	-	2,844
Donations - Rotary	4,350	3,200
Donations - L Gibbins	-	1,500
Donations - British Gypsum	16,025	-
Donations - Giving.com	-	1,687
Donations - PayPal Giving	-	113
Donations - Other	20,211	22,586
Donations - Rosemary Conely	6,875	270
Donations-STEPS Lottery Winner	-	850
Donations - Sytner Leicester	-	800
Donations - A A Alrawl	-	1,100
Donations - Martin O'Connor	-	2,000
Donations - Caterpillar Cares	-	1,000
Donations - Anne White	-	1,000
Donations - Healthy Chem Stg	-	5,000
Donations - Facebook	4,085	-
Donations - P Curley	1,500	-
Donations - Just Giving	27,044	4,834
Donations - Brush Consolidated	26,250	-
Donations - GM Hodges	20,000	-
Donations - M Duke	5,001	-
	<u>230,713</u>	<u>189,051</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Leicestershire County Council - Other	-	4,000
BBC Children in Need	33,333	33,333
Next PLC	12,000	-
The George Ernest Ellis Foundation	500	-
Everards	-	2,000
Henry Smith Charity	10,000	10,000
Edith Murphy Foundation	-	5,700
Sobell Foundation	-	10,000
Amazon Grant Charitable	-	1,000
National Lottery Awards	30,866	-
Groundwork UK Tesco	-	1,000
Randal Foundation	-	25,000
P & C Hickinbotham	-	1,000
Maud Elkington Grant	-	1,000
Barratt Homes	-	3,000
Trustees of the Lillie C Johnson Trust	-	500
The Mary Potter Convent Hospital Trust	-	3,000
The Gordon Trust	-	2,000
Boshier Hinton foundation	-	1,873
The Dromintee Trust	-	20,000
Ethan UTD	765	3,000
Florence Turner Trust	500	500
JRC Trust Deed	-	500
Moto In Community Trust	-	150
The George Ernest Ellish Foundation	-	500
The Paget Charitable Trust	-	1,000
The True Colours Trust	-	1,800
Albert Hunt SP	-	2,000
The Barbara Ward Children's Foundation	-	5,000
Caterpillar Cares	800	-
Sir Andrew Martin Trust	1,000	-
Skipton Building Society	2,483	-
David Soloman Charitable Trust	1,000	-
Trustees of Edgar E Lawley Foundation	1,500	-
The J Reginauld Corah Foundation	500	-
	<u>95,247</u>	<u>138,856</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Hire of facilities	12,532	11,840
Steps Super Lottery	630	1,105
Other fundraising income	15	2,397
	<u>13,177</u>	<u>15,342</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest receivable	<u>450</u>	<u>5</u>

5. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Staff costs	35,229	34,984
Other fundraising expenditure	246	342
Support costs	46	33
	<u>35,521</u>	<u>35,359</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £
Leicestershire Conductive Education Centre	<u>208,521</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	134,053	127,179
Rates and water	2,036	1,426
Insurance	5,577	4,158
Light and heat	6,459	8,453
Postage, stationery and telephone	4,410	2,877
Sundries	1,293	741
Consumables - toys, equipment, films, photos etc	3,779	3,888
Training and recruitment	1,511	1,135
Staff expenses	2,129	1,190
Repairs and renewals	17,886	20,513
Subscriptions and licences	330	373
School outings	1,619	428
Cleaning	8,934	4,797
IT Costs	3,557	4,586
Depreciation	14,948	12,099
	<u>208,521</u>	<u>193,843</u>

8. INDEPENDENT EXAMINERS REMUNERATION

	2023	2022
	£	£
Independent examiners remuneration	<u>4,116</u>	<u>3,883</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	154,292	148,512
Social security costs	8,090	7,698
Other pension costs	6,900	5,953
	<u>169,282</u>	<u>162,163</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Charitable activities	7	7
Fundraising and governance	1	1
	<u>8</u>	<u>8</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

10. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

Total remuneration in relation to Key Management Personnel, included within the figures above, amounts to £46,811 (2022: £46,120).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31 MARCH 2022

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	96,837	92,214	189,051
Other trading activities	15,342	-	15,342
Investment income	5	-	5
Total	<u>112,184</u>	<u>92,214</u>	<u>204,398</u>
EXPENDITURE ON			
Raising funds	35,359	-	35,359
Charitable activities			
Leicestershire Conductive Education Centre	137,865	55,978	193,843
Other	10,817	-	10,817
Total	<u>184,041</u>	<u>55,978</u>	<u>240,019</u>
NET INCOME/(EXPENDITURE)	(71,857)	36,236	(35,621)
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	205,600	-	205,600
Net movement in funds	<u>133,743</u>	<u>36,236</u>	<u>169,979</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	412,759	78,780	491,539
TOTAL FUNDS CARRIED FORWARD	<u><u>546,502</u></u>	<u><u>115,016</u></u>	<u><u>661,518</u></u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures & equipment £	Software £	Totals £
COST				
At 1 April 2022	550,000	72,853	23,054	645,907
Additions	-	-	1,085	1,085
At 31 March 2023	550,000	72,853	24,139	646,992
DEPRECIATION				
At 1 April 2022	5,200	66,248	16,303	87,751
Charge for year	9,000	1,440	4,508	14,948
At 31 March 2023	14,200	67,688	20,811	102,699
NET BOOK VALUE				
At 31 March 2023	535,800	5,165	3,328	544,293
At 31 March 2022	544,800	6,605	6,751	558,156

Included in cost of freehold property is freehold land of £100,000 (2022: £100,000).

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	379	517
Tax	2,912	1,094
Prepayments	1,507	1,437
	4,798	3,048

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	3,164	3,138
Accruals and deferred income	37,791	49,568
	40,955	52,706

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

15. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	67,590	29,291	10,267	107,148
Revaluation reserve	478,913	-	(10,267)	468,646
	<u>546,503</u>	<u>29,291</u>	<u>-</u>	<u>575,794</u>
Restricted funds				
Building fund	20,141	(9,114)	-	11,027
Question of Brains	1,104	12,000	-	13,104
LCC Community Fund	7,500	(7,500)	-	-
Screwfix	5,000	-	-	5,000
Henry Smith Grant	4,167	-	-	4,167
Digital Fund	35,022	(17,278)	-	17,744
The Sobell Foundation	1,667	(1,667)	-	-
BBC Children in Need	8,333	-	-	8,333
Barratt Homes	3,000	(2,000)	-	1,000
Amazon Community	1,000	(1,000)	-	-
Lillie Johnson Trust	500	(500)	-	-
Mary Potter Trust	3,000	(3,000)	-	-
Maud Elkinton Charitable Trust	1,000	(1,000)	-	-
The Gordon Trust	2,000	-	-	2,000
The Everard Foundation	2,000	-	-	2,000
Boshier Hinton Foundation	831	(238)	-	593
Dromitee Trust	12,500	(10,000)	-	2,500
The Randal Charitable Foundation	6,250	(6,250)	-	-
Trustees of Edgar E Lawley Foundation	-	1,500	-	1,500
David Soloman Charitable Trust	-	1,000	-	1,000
Skipton Building Society	-	1,645	-	1,645
Fibre Optics	-	800	-	800
National Lottery Community Fund	-	1,139	-	1,139
Sir Andrew Martin Trust	-	500	-	500
	<u>115,015</u>	<u>(40,963)</u>	<u>-</u>	<u>74,052</u>
TOTAL FUNDS	<u>661,518</u>	<u>(11,672)</u>	<u>-</u>	<u>649,846</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,857	(122,566)	29,291
Restricted funds			
Building fund	-	(9,114)	(9,114)
Question of Brains	12,000	-	12,000
LCC Community Fund	-	(7,500)	(7,500)
Henry Smith Grant	10,000	(10,000)	-
Digital Fund	1	(17,279)	(17,278)
The Sobell Foundation	-	(1,667)	(1,667)
BBC Children in Need	33,333	(33,333)	-
Barratt Homes	-	(2,000)	(2,000)
Amazon Community	-	(1,000)	(1,000)
Lillie Johnson Trust	-	(500)	(500)
Mary Potter Trust	-	(3,000)	(3,000)
Maud Elkinton Charitable Trust	-	(1,000)	(1,000)
Boshier Hinton Foundation	-	(238)	(238)
Dromitee Trust	-	(10,000)	(10,000)
The Randal Charitable Foundation	-	(6,250)	(6,250)
Trustees of Edgar E Lawley Foundation	1,500	-	1,500
David Soloman Charitable Trust	1,000	-	1,000
Skipton Building Society	2,483	(838)	1,645
Fibre Optics	800	-	800
National Lottery Community Fund	30,866	(29,727)	1,139
Sir Andrew Martin Trust	500	-	500
	<u>92,483</u>	<u>(133,446)</u>	<u>(40,963)</u>
TOTAL FUNDS	<u><u>244,340</u></u>	<u><u>(256,012)</u></u>	<u><u>(11,672)</u></u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	125,379	(71,856)	14,067	67,590
Revaluation reserve	287,380	205,600	(14,067)	478,913
	<u>412,759</u>	<u>133,744</u>	<u>-</u>	<u>546,503</u>
Restricted funds				
Building fund	25,492	(5,351)	-	20,141
Question of Brains	1,104	-	-	1,104
LCC Community Fund	7,500	-	-	7,500
Screwfix	5,000	-	-	5,000
Henry Smith Grant	4,167	-	-	4,167
Digital Fund	35,517	(495)	-	35,022
The Sobell Foundation	-	1,667	-	1,667
BBC Children in Need	-	8,333	-	8,333
Barratt Homes	-	3,000	-	3,000
Amazon Community	-	1,000	-	1,000
Lillie Johnson Trust	-	500	-	500
Mary Potter Trust	-	3,000	-	3,000
Maud Elkinton Charitable Trust	-	1,000	-	1,000
The Gordon Trust	-	2,000	-	2,000
The Everard Foundation	-	2,000	-	2,000
Boshier Hinton Foundation	-	831	-	831
Dromitee Trust	-	12,500	-	12,500
The Randal Charitable Foundation	-	6,250	-	6,250
	<u>78,780</u>	<u>36,235</u>	<u>-</u>	<u>115,015</u>
TOTAL FUNDS	<u>491,539</u>	<u>169,979</u>	<u>-</u>	<u>661,518</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	112,184	(184,040)	-	(71,856)
Revaluation reserve	-	-	205,600	205,600
	<u>112,184</u>	<u>(184,040)</u>	<u>205,600</u>	<u>133,744</u>
Restricted funds				
Building fund	-	(5,351)	-	(5,351)
Henry Smith Grant	10,000	(10,000)	-	-
Digital Fund	6,800	(7,295)	-	(495)
The Sobell Foundation	10,000	(8,333)	-	1,667
BBC Children in Need	33,333	(25,000)	-	8,333
Barratt Homes	3,000	-	-	3,000
Amazon Community	1,000	-	-	1,000
Lillie Johnson Trust	500	-	-	500
Mary Potter Trust	3,000	-	-	3,000
Maud Elkinton Charitable Trust	1,000	-	-	1,000
The Gordon Trust	2,000	-	-	2,000
The Everard Foundation	2,000	-	-	2,000
Boshier Hinton Foundation	831	-	-	831
Dromitee Trust	12,500	-	-	12,500
The Randal Charitable Foundation	6,250	-	-	6,250
	<u>92,214</u>	<u>(55,979)</u>	<u>-</u>	<u>36,235</u>
TOTAL FUNDS	<u>204,398</u>	<u>(240,019)</u>	<u>205,600</u>	<u>169,979</u>

Building Fund

The Building Fund represents the amount of grants, donations and fundraising income which have been specifically received to finance the purchase, refurbishment and improvement of the freehold property at St Botolph's Old School. This was purchased in the year ended 31 March 2007 and subsequent expenditure has been incurred on refurbishment, improvements and the purchase of equipment. This includes the value of donated building work and related professional services provided to the charity free of charge in the year ended 31 March 2008. The cost of this expenditure has been reduced by depreciation as appropriate to reduce the value of these assets over their useful economic life. The freehold property was revalued in September 2022 and the Trustees agree this value in the year ended 31 March 2023.

Question of Brains Fund

The Question of Brains Fund represents the amount of grants, donations and fundraising income which have been specifically received in connection with the annual Question of Brains fundraising event. This amount is expected to be expended in full during the year to 31 March 2024.

Screwfix

The Screwfix Fund represents the amount of grant income which has been specifically received to finance capital works.

Henry Smith Fund

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

15. MOVEMENT IN FUNDS - continued

The Henry Smith Fund represents the amount of grant income which has been specifically received to finance the salary of one employee. This amount is expected to be expended in full during the year to 31 March 2024.

Digital Fund

The Digital Fund represents the amount of grants, donations and fundraising income which have been specifically received to finance the development and ongoing costs associated with online sessions and services.

BBC Children in Need

The BBC Children in Need Fund represents the amount of grant income which has been specifically received to finance the salary of two employees. This amount is expected to be expended in full during the year to 31 March 2024.

The Randal Charitable Foundation

The Randal Charitable Foundation Fund represents the amount of grant income which has been specifically received to fund 5 children's places.

Dromitee Trust

Dromitee Fund represents the amount of grant income which has been specifically received to finance the salary of one employee. This amount is expected to be expended in full during the year to 31 March 2024.

The Gordon Trust

The Gordon Trust represents the amount of grant income which has been specifically received to finance capital works.

Boshier Hinton Foundation

The Boshier Hinton Foundation represents the amount of grant income which has been specifically received to finance the purchase of a new capital item.

The Everard Foundation

The Everard Foundation represents the amount of grant income which has been specifically received to finance capital works.

Barratt Homes

The Barratt Homes Fund represents the amount of grant income which has been specifically received to finance sessional costs and taxi costs.

Edgar E Lawley Foundation

The Edgar E Lawley Foundation Fund represents the amount of grant income which has been specifically received to finance volunteer costs.

David Soloman Charitable Trust

The David Soloman Charitable Trust Fund represents the amount of grant income which has been specifically received to finance trips & events. This amount is expected to be expended in full during the year to 31 March 2024.

Skipton Building Society

The Skipton Building Society Fund represents the amount of grant income which has been specifically received to finance children's toys and equipment. This amount is expected to be expended in full during the year to 31 March 2024.

Caterpillar Cares

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

15. MOVEMENT IN FUNDS - continued

The Caterpillar Cares Fund represents the amount of grant income which has been specifically received to finance installation of fibre optic sensory lights. This amount is expected to be expended in full during the year to 31 March 2024.

National Lottery

The National Lottery Fund represents the amount of grant income which has been specifically received to finance ongoing costs including salaries, utilities and trips. This amount is expected to be expended in full during the year to 31 March 2024

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

17. PENSION COMMITMENTS

The charity contributes to personal pension schemes in respect of certain employees. The amount charged to the Statement of Financial Activities in respect of pension costs this year was £6,890 (2022: £5,953). The amount outstanding at the year end was £nil (2022: £nil).

STEPS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid - income tax recoverable	4,125	1,411
Grants	95,247	138,856
Government grants	-	2,844
Donations - Rotary	4,350	3,200
Donations - L Gibbins	-	1,500
Donations - British Gypsum	16,025	-
Donations - Giving.com	-	1,687
Donations - PayPal Giving	-	113
Donations - Other	20,211	22,586
Donations - Rosemary Conely	6,875	270
Donations-STEPS Lottery Winner	-	850
Donations - Sytner Leicester	-	800
Donations - A A Alrawl	-	1,100
Donations - Martin O'Connor	-	2,000
Donations - Caterpillar Cares	-	1,000
Donations - Anne White	-	1,000
Donations - Healthy Chem Stg	-	5,000
Donations - Facebook	4,085	-
Donations - P Curley	1,500	-
Donations - Just Giving	27,044	4,834
Donations - Brush Consolidated	26,250	-
Donations - GM Hodges	20,000	-
Donations - M Duke	5,001	-
	230,713	189,051
Other trading activities		
Hire of facilities	12,532	11,840
Steps Super Lottery	630	1,105
Other fundraising income	15	2,397
	13,177	15,342
Investment income		
Bank interest receivable	450	5
Total incoming resources	244,340	204,398
EXPENDITURE		
Raising donations and legacies		
Wages	30,575	30,528
Carried forward	30,575	30,528

This page does not form part of the statutory financial statements

STEPS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Raising donations and legacies		
Brought forward	30,575	30,528
Social security	3,125	2,994
Pensions	1,529	1,462
Other fundraising expenditure	246	342
	35,475	35,326
Charitable activities		
Wages	123,717	117,984
Social security	4,965	4,704
Pensions	5,371	4,491
Rates and water	2,036	1,426
Insurance	5,577	4,158
Light and heat	6,459	8,453
Postage, stationery and telephone	4,410	2,877
Sundries	1,293	741
Consumables - toys, equipment, films, photos etc	3,779	3,888
Training and recruitment	1,511	1,135
Staff expenses	2,129	1,190
Repairs and renewals	17,886	20,513
Subscriptions and licences	330	373
School outings	1,619	428
Cleaning	8,934	4,797
IT Costs	3,557	4,586
Depreciation of tangible fixed assets	14,948	12,099
	208,521	193,843
Support costs		
Finance		
Bank charges	163	270
Governance costs		
Independent examiners remuneration	4,116	3,883
Professional fees	7,737	6,697
	11,853	10,580
Total resources expended	256,012	240,019
Net expenditure	(11,672)	(35,621)

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

FOR

STEPS**

Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
Leicestershire
LE1 7RU

STEPS

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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

Objectives and aims

The aims of Steps are:

1. In partnership with parents, to provide high quality early education opportunities for children aged 0-5 with motor learning difficulties and their families. Through use of structured play, The Early Years Foundation stage of the national curriculum within the framework of Conductive Education, children are encouraged to achieve stepped goals that enhance skills for independence in everyday life and boost esteem in both parent and child. By working and playing together, families learn to celebrate success and recognise the potential in every child.
2. To provide ongoing support for children over years who have motor learning difficulties in the form of a gym club, and activity days organised annually for all parents/carers, their children, and siblings.
3. To promote the benefits of Conductive Education with the statutory bodies nationally.

The Trustees have had due regard to the guidance published by the Charity Commission on public benefit as required by the Charities (Accounts and reports) Regulations 2008.

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Significant activities

Steps supports families with children who have special educational needs. We offer a free and unique service following the principles of Conductive Education for children with conditions that cause motor impairments or motor development delays.

Steps works with young children who have Cerebral Palsy, chromosome disorders including Down Syndrome or other conditions which affect the acquisition of motor skills. Many of our children have life limiting conditions and illnesses.

Steps supports families with children who have special educational needs. We offer a free and unique service following the principles of Conductive Education for children with conditions that cause motor impairments or motor development delays.

Steps works with young children who have Cerebral Palsy, chromosome disorders including Down Syndrome or other conditions which affect the acquisition of motor skills. Many of our children have life limiting conditions and illnesses.

The focus is on the potential of each child and how each child's development can be enhanced through an optimistic and informed approach. Conductive Education combines education, psychology and medical science and considers all aspects of development.

Our goal is to develop the skills the children need to progress and maximize their potential. At the same time, we provide parents with the knowledge, confidence, and strength they need to understand how they can enhance the development of their child.

Steps believes firmly in early intervention and in the nursery, we take children from a few weeks old. The children learn in small groups according to their specific needs and abilities, with parents staying with the child in the session, as it is strongly felt that everything taught at Steps can be continued in the home. The parents are placed very much at the forefront of their child's education.

Steps focuses on the children and not their disability, every small achievement children make is greatly applauded and child and parent are encouraged every step of the way. At the present time there are fifty children on the register and all sessions are full. This service has been a lifeline to the families and children of the East Midlands since its inception in 1994. It is now geographically working with families nationally.

Steps has an open-door policy and parents may refer themselves, or other parents will recommend the service to families. Professionals such as Health Visitors or Pediatricians will also encourage families get in touch. There are very few services in the UK that support both child and parent together in the same place and this service offers this invaluable support.

The families that attend Steps are very reliant on the service that we provide, and we have been described many times as a lifeline to them.

The year ending 31st March 2022 was the 28th year of operation for Steps.

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Overview of the year

Steps has continued to run throughout the lockdowns of the Pandemic demonstrating the commitment to the families that we work with. It has at times been very challenging, but we have overcome every obstacle to ensure that the families receive the care and continuity of service that they need and so rely on.

Our numbers of children grew consistently during the Pandemic as other services were closed. In the last year our numbers of children attending online have reached sixty and we have extended our reach with families attending nationally. We have now re-opened our doors and offer blended sessions of face-to-face teaching and digital delivery. This has had many challenges in technology and staffing, but we have overcome this using our learning to demonstrate what can be achieved. Our flexible type of delivery has the impact on the families that they can choose how they wish to attend and reduce our carbon footprint.

We have found over the years that many of our children have to miss sessions of face-to-face delivery at Steps due to ill health. Our flexible approach to delivery means that children no longer have to miss out and can benefit from attending anywhere in the world.

We continue to listen to parents' needs and we are working towards a new support group for families to enable children to learn to socialise again after the Pandemic and learn essential skills of socialisation.

Our website continues to give essential information to prospective families, professionals, and potential fundraisers. The Team is now using Tapestry as a way of communicating with our families using a private portal that parents can log on to at any point of the day or night to look at their child's journey with us at Steps.

Staffing

Trish Mabbott continues as our Fundraiser and Operations Manager. Her experience in leading the team and her wealth of knowledge of the service has always been exemplary, and she provides Steps with the stability and knowledge that it needs to continue to be an outstanding service. Trish has led the team with the support and guidance of the Trustees over the last twelve months through many challenges and continues to build on relationships with funders.

Janet Russell has the role of Centre and Volunteer Manager. Janet continues in her work to look after the Centre and our volunteers who play a vital role at Steps.

Katy Widdowson is our Website and Communications Manager. This role has been developed due to the new way of working with our families, particularly during the period of the pandemic. Katy has helped us in progressing to achieve greater functionality in the digital world.

Indila Simandi continues as Team Leader for Steps. Her knowledge and commitment to Steps continues to be outstanding. Indila has led on the delivery of the blended sessions for the families and has achieved excellent results.

Fiona Holroyd continues as Steps Conductor and a very strong member of the team. Fiona is also working toward her master's degree in Conductive Education.

Mariann Taylor continues as Steps Conductor and her empathy and care for the children remain outstanding.

Reka Simandi is now in her final year of study to become a fully qualified Conductor at Steps. Her work has been exemplary over the last year, and she is a vital part of our team whom the older children and younger parents really find a great support.

Sally Belton continues as our Admin Assistant, her empathy toward the families that come into the Centre is outstanding.

Angie Higgins continues as our part time Finance Officer.

Working with Health and Education

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Steps is no longer supported through the area CCG's this continues to have an impact on our funding.

Steps continues to keep abreast of new Government initiatives and current Early Years Practice. Our Conductors attend children's review meetings as necessary.

Children

Our numbers of children have increased due to our online delivery. Over the year we have supported sixty children, their siblings, and families. We are now supporting children nationally and have families who attend remotely from across the UK.

During the lockdowns we have seen whole families attending the online sessions and really enjoying being together.

We have offered late afternoon sessions as lockdown is lifted so that families can continue to access the service together and in response to families' wishes. The children are really benefitting being together once more in the sessions and seeing their friends.

At Christmas we managed to hold a Christmas party outside which the families really enjoyed. We also had a canal trip to meet Father Christmas.

Through our new website families' can now access their own children's developmental records at any time of the day and the resources on offer there. This has been an enormous success and the content of the website was developed through parents' and children's ideas.

Staff have continued with Professional Development and have taken part in BBC Children in Need training which they found extremely useful. Indila Simandi and Trish Mabbott share the role of Designated Lead Safeguarding Officers.

Charitable Events

Steps launched an Autumn Winter Appeal in November 2021 which raised over £23,000.

Unfortunately to the Pandemic we were unable to hold our annual fundraiser A Question of Brains and hope to relaunch this in 2023.

Funding events proved difficult over the year as lockdowns continued and this has meant a significant loss in our income over the year. Funding has also been more difficult to obtain during this year due to an increase in demand from other charities who are struggling financially.

The Building

We have had some large repairs in the last year due to general wear and tear of the building consistent with its age. We have also noticed a significant increase in our gas and electricity bills which has had an impact on our finances.

The Future

We are now offering blended sessions for all families, and it has been wonderful to see so many new faces back in our much-loved centre.

We continue to develop good practice in our blended delivery to offer our service to a wider reach of families that so desperately need help.

Funding

Steps does not receive any statutory funding and relies totally on donations and fundraising to continue this free and vital service, which costs £220,000 every year to run. We have had a fall financially in income generated as events have been cancelled.

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Applications to Trusts and Foundations have been successful over the year and we have used our finances wisely in accordance with the funding allocated.

Steps is no longer supported by the area CCG's due to their change of funding criteria and this continues to have a big impact on our income generation.

Financial Review

It is the policy of the Trustees to maintain unrestricted general funds not committed or invested in fixed assets at a level which equates with up to three months unrestricted expenditure, in order to provide sufficient funds to finance expenditure on charitable activities and governance costs. Unrestricted funds have remained at that level throughout the year.

The charity had a number of unrestricted funds which have arisen from various grants, donations, and fundraising income to finance expenditure on specific purposes, including the building fund for the old scout hut renovation and ongoing maintenance and future development of this site.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

STEPS is a registered charity and was established under a trust deed dated 29th May 1997 as amended by supplemental deeds dated 19 November 1998, 19 January 2000, 25 March 2003, 23 August 2008, 26 January 2012 and 13 February 2019.

Recruitment and appointment of new trustees

Additional trustees are recruited and appointed by the existing trustees.

Organisational structure

The Trust Deed provides for a minimum of 3 Trustees. The Trustees meet on a regular basis and are responsible for the overall policy for running the charity and advising on all matters relating to staff and finance.

Angie Higgins is the administrator for the Steps Lottery club.

Induction and training of new Trustees

The induction and training of new Trustees is provided by the existing Trustees and external professional training courses, as appropriate to ensure the Trustees fulfill the Charity's objective.

Related parties

Details of related parties and transactions with them are given in the notes to the financial statements.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1063143

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Principal address

The Old School
40 Loughborough Road
Shepshed
Loughborough
Leicestershire
LE12 9DN

Trustees

Mr J Montague (Chairman)
Mrs RJN Conley-Rimmington CBE
Mr A Carr
Mr ME Jermy
Ms L Beales
Ms J Cooper-Hudson

Independent Examiner

Mr P Bott FCA BSc (Hons)
ICAEW
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
Leicestershire
LE1 7RU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Approved by order of the board of trustees on 15 November 2022 and signed on its behalf by:

Mr J Montague (Chairman) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STEPS

Independent examiner's report to the trustees of STEPS

I report to the charity trustees on my examination of the accounts of STEPS (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

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. 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 work, for this report, or for the opinions we have formed.

Mr P Bott FCA BSc (Hons)
ICAEW
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
Leicestershire
LE1 7RU

15 November 2022

STEPS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	96,837	92,214	189,051	293,682
Other trading activities	3	15,342	-	15,342	12,637
Investment income	4	5	-	5	18
Total		112,184	92,214	204,398	306,337
EXPENDITURE ON					
Raising funds	5	35,359	-	35,359	30,578
Charitable activities	6				
Leicestershire Conductive Education Centre		137,865	55,978	193,843	199,941
Other		10,817	-	10,817	-
Total		184,041	55,978	240,019	230,519
NET INCOME/(EXPENDITURE)		(71,857)	36,236	(35,621)	75,818
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		205,600	-	205,600	-
Net movement in funds		133,743	36,236	169,979	75,818
RECONCILIATION OF FUNDS					
Total funds brought forward		412,759	78,780	491,539	415,721
TOTAL FUNDS CARRIED FORWARD		546,502	115,016	661,518	491,539

The notes form part of these financial statements

STEPS

BALANCE SHEET 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	529,961	28,195	558,156	358,370
CURRENT ASSETS					
Debtors	13	3,048	-	3,048	2,536
Cash at bank and in hand		20,866	132,153	153,019	148,108
		<u>23,914</u>	<u>132,153</u>	<u>156,067</u>	<u>150,644</u>
CREDITORS					
Amounts falling due within one year	14	(7,372)	(45,333)	(52,705)	(17,475)
NET CURRENT ASSETS		<u>16,542</u>	<u>86,820</u>	<u>103,362</u>	<u>133,169</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>546,503</u>	<u>115,015</u>	<u>661,518</u>	<u>491,539</u>
NET ASSETS		<u><u>546,503</u></u>	<u><u>115,015</u></u>	<u><u>661,518</u></u>	<u><u>491,539</u></u>

The notes form part of these financial statements

STEPS

BALANCE SHEET - continued 31 MARCH 2022

FUNDS	15		
Unrestricted funds:			
General fund		67,590	125,379
Revaluation reserve		478,913	287,380
		<u>546,503</u>	<u>412,759</u>
Restricted funds		<u>115,015</u>	<u>78,780</u>
TOTAL FUNDS		<u>661,518</u>	<u>491,539</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 November 2022 and were signed on its behalf by:

Mrs RJN Conley-Rimmington CBE - Trustee

Mr J Montague (Chairman) - Trustee

The notes form part of these financial statements

STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

During the year the charity took advantage of the Government's Job Retention Scheme and small business grants in order to mitigate costs against the Coronavirus pandemic, these grants amount to £2,844 and are included as government grants received in the year. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost excluding land
Fixtures & equipment	- 25% on reducing balance
Software	- 33% on cost

All tangible fixed assets are capitalised and included at cost.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity contributes to personal pension schemes in respect of certain employees. The amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Going Concern and COVID-19

From late March 2020 the COVID-19 pandemic had a significant impact on the charity's operations. In order to mitigate costs against the Coronavirus pandemic the charity took advantage of the Government's Job Retention Scheme and Small Business Grants. After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Gift aid - income tax recoverable	1,411	1,654
Grants	138,856	164,870
Government grants	2,844	54,402
Donations - The Paget Trust	-	1,000
Donations - Persimmon Charitable Foundation	-	1,000
Donations - Rotary	3,200	1,150
Donations - L Gibbins	1,500	1,000
Donations - PJ Lester	-	1,000
Donations - British Gypsum	-	850
Donations - Nicholas Humphreys	-	5,000
Donations - Bernhardt-Derham- Reid	-	10,000
Donations - MDS Law	-	10,000
Donations - Giving.com	1,687	1,041
Carried forward	149,498	252,967

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

2. DONATIONS AND LEGACIES - continued

	2022 £	2021 £
Brought forward	149,498	252,967
Donations - Hawthorne Design	-	1,000
Donations - Catholic Parish Melbourne	-	1,140
Donations - Helen Jean Cope	-	1,500
Donations - Zedra Trust	-	3,500
Donations - PayPal Giving	113	2,595
Donations - Unite Students	-	1,584
Donations - Edward Cadbury Charitable Trust	-	3,000
Donations - Loughborough C.C.	-	2,500
Donations - Hathern WI	-	1,000
Donations - Other	22,586	9,248
Donations - Rosemary Conely	270	-
Donations-STEPS Lottery Winner	850	-
Donations - Sytner Leicester	800	-
Donations - A A Alrawl	1,100	-
Donations - Martin O'Connor	2,000	-
Donations - Caterpillar Cares	1,000	-
Donations - Anne White	1,000	-
Donations - Healthy Chem Stg	5,000	-
Donations - Just Giving	4,834	13,648
	<u>189,051</u>	<u>293,682</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Leicestershire County Council - Other	4,000	7,500
BBC Children in Need	33,333	5,000
Everards	2,000	-
Henry Smith Charity	10,000	-
Community Foundation	-	33,220
Edith Murphy Foundation	5,700	-
Wooden Spoon Society	-	2,000
Sobell Foundation	10,000	10,000
Amazon Grant Charitable	1,000	-
National Lottery Awards	-	10,000
Groundwork UK Tesco	1,000	4,600
Randal Foundation	25,000	25,000
P & C Hickinbotham	1,000	-
CAF Resilience Fund	-	14,250
Sylvia Adams Charitable Trust	-	3,000
Molly's Gift Grant	-	300
Maud Elkington Grant	1,000	500
Intelligent Energy Grant	-	25,000
Leicester CMF	-	5,000
Greggs Foundation	-	500
The Hearth Foundation	-	1,000
Hastings Direct	-	2,000
Leeds Building Society	-	1,000
Screwfix	-	5,000
The Haramead Trust	-	5,000
Gift of A Wish	-	5,000
Barratt Homes	3,000	-
Trustees of the Lillie C Johnson Trust	500	-
The Mary Potter Convent Hospital Trust	3,000	-
The Gordon Trust	2,000	-
Boshier Hinton foundation	1,873	-
The Dromintee Trust	20,000	-
Ethan UTD	3,000	-
Florence Turner Trust	500	-
JRC Trust Deed	500	-
Moto In Community Trust	150	-
The George Ernest Ellish Foundation	500	-
The Paget Charitable Trust	1,000	-
The True Colours Trust	1,800	-
Albert Hunt SP	2,000	-
The Barbara Ward Children's Foundation	5,000	-
	<u>138,856</u>	<u>164,870</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Hire of facilities	11,840	11,840
Steps Super Lottery	1,105	250
Other fundraising income	2,397	547
	<u>15,342</u>	<u>12,637</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest receivable	5	18
	<u>5</u>	<u>18</u>

5. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Staff costs	34,984	29,845
Other fundraising expenditure	342	599
Support costs	33	134
	<u>35,359</u>	<u>30,578</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £
Leicestershire Conductive Education Centre	<u>193,843</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	127,179	129,718
Rates and water	1,426	1,223
Insurance	4,158	5,366
Light and heat	8,453	8,429
Postage, stationery and telephone	2,877	3,476
Advertising	-	5,850
Sundries	741	385
Consumables - toys, equipment, films, photos etc	3,888	5,306
Training and recruitment	1,135	1,537
Staff expenses	1,190	449
Repairs and renewals	20,513	10,589
Subscriptions and licences	373	(289)
School outings	428	210
Cleaning	4,797	1,536
IT Costs	4,586	2,431
Depreciation	12,099	12,129
	<u>193,843</u>	<u>188,345</u>

8. INDEPENDENT EXAMINERS REMUNERATION

	2022	2021
	£	£
Independent examiners remuneration	<u>3,883</u>	<u>3,698</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021..

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

10. STAFF COSTS

	2022 £	2021 £
Wages and salaries	148,512	147,583
Social security costs	7,698	6,730
Other pension costs	5,953	5,250
	<u>162,163</u>	<u>159,563</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Charitable activities	7	8
Fundraising and governance	1	1
	<u>8</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

Total remuneration in relation to Key Management Personnel, included within the figures above, amounts to £46,120 (2021: £46,102).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31 MARCH 2021

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	216,682	77,000	293,682
Other trading activities	12,637	-	12,637
Investment income	18	-	18
Total	<u>229,337</u>	<u>77,000</u>	<u>306,337</u>
EXPENDITURE ON			
Raising funds	30,578	-	30,578
Charitable activities			
Leicestershire Conductive Education Centre	169,513	30,428	199,941
Total	<u>200,091</u>	<u>30,428</u>	<u>230,519</u>
NET INCOME	29,246	46,572	75,818
Transfers between funds	5,893	(5,893)	-
Net movement in funds	<u>35,139</u>	<u>40,679</u>	<u>75,818</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31 MARCH 2021 - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	377,620	38,101	415,721
TOTAL FUNDS CARRIED FORWARD	<u>412,759</u>	<u>78,780</u>	<u>491,539</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures & equipment £	Software £	Totals £
COST OR VALUATION				
At 1 April 2021	360,000	71,653	17,972	449,625
Additions	-	1,200	5,082	6,282
Revaluations	190,000	-	-	190,000
At 31 March 2022	<u>550,000</u>	<u>72,853</u>	<u>23,054</u>	<u>645,907</u>
DEPRECIATION				
At 1 April 2021	15,600	64,361	11,294	91,255
Charge for year	5,200	1,887	5,009	12,096
Revaluation adjustments	(15,600)	-	-	(15,600)
At 31 March 2022	<u>5,200</u>	<u>66,248</u>	<u>16,303</u>	<u>87,751</u>
NET BOOK VALUE				
At 31 March 2022	<u>544,800</u>	<u>6,605</u>	<u>6,751</u>	<u>558,156</u>
At 31 March 2021	<u>344,400</u>	<u>7,292</u>	<u>6,678</u>	<u>358,370</u>

Cost or valuation at 31 March 2022 is represented by:

	Freehold property £	Fixtures & equipment £	Software £	Totals £
Valuation in 2022	550,000	-	-	550,000
Cost	-	72,853	23,054	95,907
	<u>550,000</u>	<u>72,853</u>	<u>23,054</u>	<u>645,907</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

12. TANGIBLE FIXED ASSETS - continued

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	2022 £	2021 £
Cost	<u>250,000</u>	<u>250,000</u>
Value of land in freehold land and buildings	<u>250,000</u>	<u>250,000</u>

Freehold land and buildings were valued on an open market basis on 27 September 2022 by Sturgis, Snow and Astill LLP.

Included in cost of freehold property is freehold land of £100,000 (2021: £100,000).

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	517	1,162
Tax	1,094	1,265
Prepayments	1,437	109
	<u>3,048</u>	<u>2,536</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	3,138	829
Accruals and deferred income	49,567	16,646
	<u>52,705</u>	<u>17,475</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	125,379	(71,856)	14,067	67,590
Revaluation reserve	287,380	205,600	(14,067)	478,913
	<u>412,759</u>	<u>133,744</u>	<u>-</u>	<u>546,503</u>
Restricted funds				
Building fund	25,492	(5,351)	-	20,141
Question of Brains	1,104	-	-	1,104
LCC Community Fund	7,500	-	-	7,500
Screwfix	5,000	-	-	5,000
Henry Smith Grant	4,167	-	-	4,167
Digital Fund	35,517	(495)	-	35,022
The Sobell Foundation	-	1,667	-	1,667
BBC Children in Need	-	8,333	-	8,333
Barratt Homes	-	3,000	-	3,000
Amazon Community	-	1,000	-	1,000
Lillie Johnson Trust	-	500	-	500
Mary Potter Trust	-	3,000	-	3,000
Maud Elkinton Charitable Trust	-	1,000	-	1,000
The Gordon Trust	-	2,000	-	2,000
The Everard Foundation	-	2,000	-	2,000
Boshier Hinton Foundation	-	831	-	831
Dromitee Trust	-	12,500	-	12,500
The Randal Charitable Foundation	-	6,250	-	6,250
	<u>78,780</u>	<u>36,235</u>	<u>-</u>	<u>115,015</u>
TOTAL FUNDS	<u>491,539</u>	<u>169,979</u>	<u>-</u>	<u>661,518</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	112,184	(184,040)	-	(71,856)
Revaluation reserve	-	-	205,600	205,600
	<u>112,184</u>	<u>(184,040)</u>	<u>205,600</u>	<u>133,744</u>
Restricted funds				
Building fund	-	(5,351)	-	(5,351)
Henry Smith Grant	10,000	(10,000)	-	-
Digital Fund	6,800	(7,295)	-	(495)
The Sobell Foundation	10,000	(8,333)	-	1,667
BBC Children in Need	33,333	(25,000)	-	8,333
Barratt Homes	3,000	-	-	3,000
Amazon Community	1,000	-	-	1,000
Lillie Johnson Trust	500	-	-	500
Mary Potter Trust	3,000	-	-	3,000
Maud Elkinton Charitable Trust	1,000	-	-	1,000
The Gordon Trust	2,000	-	-	2,000
The Everard Foundation	2,000	-	-	2,000
Boshier Hinton Foundation	831	-	-	831
Dromitee Trust	12,500	-	-	12,500
The Randal Charitable Foundation	6,250	-	-	6,250
	<u>92,214</u>	<u>(55,979)</u>	<u>-</u>	<u>36,235</u>
TOTAL FUNDS	<u>204,398</u>	<u>(240,019)</u>	<u>205,600</u>	<u>169,979</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	76,173	29,246	19,960	125,379
Revaluation reserve	301,447	-	(14,067)	287,380
	<u>377,620</u>	<u>29,246</u>	<u>5,893</u>	<u>412,759</u>
Restricted funds				
Building fund	30,894	(5,402)	-	25,492
School trips	260	(210)	(50)	-
Computer fund	1,564	-	(1,564)	-
Question of Brains	1,104	-	-	1,104
Interactive floor fund	4,279	-	(4,279)	-
LCC Community Fund	-	7,500	-	7,500
Screwfix	-	5,000	-	5,000
Henry Smith Grant	-	4,167	-	4,167
Digital Fund	-	35,517	-	35,517
	<u>38,101</u>	<u>46,572</u>	<u>(5,893)</u>	<u>78,780</u>
TOTAL FUNDS	<u>415,721</u>	<u>75,818</u>	<u>-</u>	<u>491,539</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	229,337	(200,091)	29,246
Restricted funds			
Building fund	-	(5,402)	(5,402)
School trips	-	(210)	(210)
LCC Community Fund	7,500	-	7,500
Screwfix	5,000	-	5,000
Henry Smith Grant	20,000	(15,833)	4,167
Digital Fund	44,500	(8,983)	35,517
	<u>77,000</u>	<u>(30,428)</u>	<u>46,572</u>
TOTAL FUNDS	<u>306,337</u>	<u>(230,519)</u>	<u>75,818</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

Building Fund

The Building Fund represents the amount of grants, donations and fundraising income which have been specifically received to finance the purchase, refurbishment and improvement of the freehold property at St Botolph's Old School. This was purchased in the year ended 31 March 2007 and subsequent expenditure has been incurred on refurbishment, improvements and the purchase of equipment. This includes the value of donated building work and related professional services provided to the charity free of charge in the year ended 31 March 2008. The cost of this expenditure has been reduced by depreciation as appropriate to reduce the value of these assets over their useful economic life. The freehold property has been revalued by Sturgis, Snow & Astill Commercial Property Consultants in September 2022. The revaluation has been reflected in the current year financial statements.

Question of Brains Fund

The Question of Brains Fund represents the amount of grants, donations and fundraising income which have been specifically received in connection with the annual Question of Brains fundraising event.

Screwfix

The Screwfix Fund represents the amount of grant income which has been specifically received to finance capital works.

LCC Community Fund

The LCC Community Fund represents the amount of grant income which has been specifically received to finance the salaries of two employees. This amount is expected to be expended in full during the year to 31 March 2022.

Henry Smith Fund

The Henry Smith Fund represents the amount of grant income which has been specifically received to finance the salary of one employee. This amount is expected to be expended in full during the year to 31 March 2023.

Digital Fund

The Digital Fund represents the amount of grants, donations and fundraising income which have been specifically received to finance the development and ongoing costs associated with online sessions and services.

The Sobell Foundation

The Sobell Foundation Fund represents the amount of grant income which has been specifically received to finance the salary of one employee. This amount is expected to be expended in full during the year to 31 March 2023.

BBC Children in Need

The BBC Children in Need Fund represents the amount of grant income which has been specifically received to finance the salary of two employees. This amount is expected to be expended in full during the year to 31 March 2023.

The Randal Charitable Foundation

The Randal Charitable Foundation Fund represents the amount of grant income which has been specifically received to fund 5 children's places. This amount is expected to be expended in full during the year to 31 March 2023.

Dromitee Trust

Dromitee Fund represents the amount of grant income which has been specifically received to finance the salary of one employee. This amount is expected to be expended in full during the year to 31 March 2023.

Amazon Community

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

The Amazon Community Fund represents the amount of grant income which has been specifically received to finance sessional costs. This amount is expected to be expended in full during the year to 31 March 2023.

Lillie Johnson Trust

The Lillie Johnson Trust Fund represents the amount of grant income which has been specifically received to finance sessional costs. This amount is expected to be expended in full during the year to 31 March 2023.

Mary Potter Trust

The Mary Potter Trust Fund represents the amount of grant income which has been specifically received to finance sessional costs. This amount is expected to be expended in full during the year to 31 March 2023.

Maud Elkington Charitable Trust

The Maud Elkington Charitable Trust Fund represents the amount of grant income which has been specifically received to finance sessional costs. This amount is expected to be expended in full during the year to 31 March 2023.

The Gordon Trust

The Gordon Trust represents the amount of grant income which has been specifically received to finance capital works.

Boshier Hinton Foundation

The Boshier Hinton Foundation represents the amount of grant income which has been specifically received to finance the purchase of a new capital item.

The Everard Foundation

The Everard Foundation represents the amount of grant income which has been specifically received to finance capital works.

Barratt Homes

The Barratt Homes Fund represents the amount of grant income which has been specifically received to finance sessional costs and taxi costs./ This amount is expected to be expended in full during the year to 31 March 2023.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

17. PENSION COMMITMENTS

The charity contributes to personal pension schemes in respect of certain employees. The amount charged to the Statement of Financial Activities in respect of pension costs this year was £5,953 (2021: £5,250). The amount outstanding at the year end was £nil (2021: £nil).

STEPS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid - income tax recoverable	1,411	1,654
Grants	138,856	164,870
Government grants	2,844	54,402
Donations - The Paget Trust	-	1,000
Donations - Persimmon Charitable Foundation	-	1,000
Donations - Rotary	3,200	1,150
Donations - L Gibbins	1,500	1,000
Donations - PJ Lester	-	1,000
Donations - British Gypsum	-	850
Donations - Nicholas Humphreys	-	5,000
Donations - Bernhardt-Derham- Reid	-	10,000
Donations - MDS Law	-	10,000
Donations - Giving.com	1,687	1,041
Donations - Hawthorne Design	-	1,000
Donations - Catholic Parish Melbourne	-	1,140
Donations - Helen Jean Cope	-	1,500
Donations - Zedra Trust	-	3,500
Donations - PayPal Giving	113	2,595
Donations - Unite Students	-	1,584
Donations - Edward Cadbury Charitable Trust	-	3,000
Donations - Loughborough C.C.	-	2,500
Donations - Hathern WI	-	1,000
Donations - Other	22,586	9,248
Donations - Rosemary Conely	270	-
Donations-STEPS Lottery Winner	850	-
Donations - Sytner Leicester	800	-
Donations - A A Alrawl	1,100	-
Donations - Martin O'Connor	2,000	-
Donations - Caterpillar Cares	1,000	-
Donations - Anne White	1,000	-
Donations - Healthy Chem Stg	5,000	-
Donations - Just Giving	4,834	13,648
	189,051	293,682
Other trading activities		
Hire of facilities	11,840	11,840
Steps Super Lottery	1,105	250
Carried forward	12,945	12,090

This page does not form part of the statutory financial statements

STEPS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Other trading activities		
Brought forward	12,945	12,090
Other fundraising income	2,397	547
	<u>15,342</u>	<u>12,637</u>
Investment income		
Bank interest receivable	5	18
Total incoming resources	204,398	306,337
 EXPENDITURE		
Raising donations and legacies		
Wages	30,528	26,327
Social security	2,994	2,421
Pensions	1,462	1,097
Other fundraising expenditure	342	599
	<u>35,326</u>	<u>30,444</u>
 Charitable activities		
Wages	117,984	121,256
Social security	4,704	4,309
Pensions	4,491	4,153
Rates and water	1,426	1,223
Insurance	4,158	5,366
Light and heat	8,453	8,429
Postage, stationery and telephone	2,877	3,476
Advertising	-	5,850
Sundries	741	385
Consumables - toys, equipment, films, photos etc	3,888	5,306
Training and recruitment	1,135	1,537
Staff expenses	1,190	449
Repairs and renewals	20,513	10,589
Subscriptions and licences	373	(289)
School outings	428	210
Cleaning	4,797	1,536
IT Costs	4,586	2,431
Depreciation of tangible fixed assets	12,099	12,129
	<u>193,843</u>	<u>188,345</u>

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STEPS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Support costs		
Finance		
Bank charges	270	731
Governance costs		
Independent examiners remuneration	3,883	3,698
Professional fees	6,697	7,301
	<u>10,580</u>	<u>10,999</u>
Total resources expended	<u>240,019</u>	<u>230,519</u>
Net (expenditure)/income	<u><u>(35,621)</u></u>	<u><u>75,818</u></u>

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
STEPS**

Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
Leicestershire
LE1 7RU

STEPS

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STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of Steps are:

1. In partnership with parents, to provide high quality early education opportunities for children aged 0-5 with motor learning difficulties and their families. Through use of structured play, The Early Years Foundation stage of the national curriculum within the framework of Conductive Education, children are encouraged to achieve stepped goals that enhance skills for independence in everyday life and boost esteem in both parent and child. By working and playing together, families learn to celebrate success and recognise the potential in every child.
2. To provide ongoing support for children over years who have motor learning difficulties in the form of a gym club, and activity days organised annually for all parents/carers, their children, and siblings.
3. To promote the benefits of Conductive Education with the statutory bodies nationally.

The Trustees have had due regard to the guidance published by the Charity Commission on public benefit as required by the Charities (Accounts and reports) Regulations 2008.

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Significant activities

Steps supports families with children who have special educational needs. We offer a free and unique service following the principles of Conductive Education for children with conditions that cause motor impairments or motor development delays.

Steps works with young children who have Cerebral Palsy, chromosome disorders including Down Syndrome or other conditions which affect the acquisition of motor skills. Many of our children have life limiting conditions and illnesses.

The focus is on the potential of each child and how each child's development can be enhanced through an optimistic and informed approach. Conductive Education combines education, psychology and medical science and considers all aspects of development.

Our goal is to develop the skills the children need to progress and maximize their potential. At the same time, we provide parents with the knowledge, confidence, and strength they need to understand how they can enhance the development of their child.

Steps believes firmly in early intervention and in the nursery we take children from a few weeks old. The children learn in small groups according to their specific needs and abilities, with parents staying with the child in the session, as it is strongly felt that everything taught at Steps can be continued in the home. The parents are placed very much at the forefront of their child's education.

Steps focuses on the children and not their disability, every small achievement children make is greatly applauded and child and parent are encouraged every step of the way. At the present time there are fifty children on the register and all sessions are full. This service has been a lifeline to the families and children of the East Midlands since its inception in 1994. It is now geographically working with families nationally.

Steps has an open door policy and parents may refer themselves, or other parents will recommend the service to families. Professionals such as Health Visitors or Paediatricians will also encourage families get in touch. There are very few services in the UK that support both child and parent together in the same place and this service offers this invaluable support.

The families that attend Steps are very reliant on the service that we provide and we have been described many times as a lifeline to them.

The year ending 31st March 2021 was the 27th year of operation for Steps.

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Overview of the year

In March 2020 we all became aware of the Pandemic and as many of our families were frightened, alone, and anxious, we knew that closing our doors completely would never have been an option for us. We have completely changed the way that we work with our children and to do this we have developed a remote, bespoke support package of care for every family. A total of 190 people have benefitted from our online service since March 2020. We now have families wishing to access the online sessions nationally, all of whom we have been able to accommodate.

During the last year we have really noticed our families' mental health suffering. We feel that this is due to continued isolation and shielding, lack of availability in other support services, hospital appointments being cancelled and routine operations which many of our children have to go through, being cancelled and delayed. Siblings' schooling has been disrupted, families incomes have been affected and the stress that this has imposed in addition to living with a child with very complex needs, has been for many parents a really difficult and often untenable time.

Steps has continued to operate throughout the continuing lockdowns remotely and ran summer sessions during the school summer holidays in 2020. It has given families the chance to network with other families who are going through similar feelings of isolation and talk through their problems. It has given children the chance to still see their friends and has supported the whole family, with all family members getting involved with the sessions.

We have run daily sessions online to the children in an interactive way that is supporting both parent and child. We do realise that our online sessions are not as comprehensive as our face-to-face sessions and it is very hard to convey the same warm atmosphere in the virtual world. However, we have worked extremely hard to remain a constant source of support in an otherwise isolating and very scary world for our families.

Steps has been recognised for its exemplary practice in delivering a service that has continued through the Pandemic and has been used as a model for other centres to change their teaching methods.

We have developed a new website full of resources for the parents, professionals and anyone who wishes to access the service. The website also has a private portal that is used by families.

We have worked through the challenges that we have faced as a team and had excellent support by our Board of Trustees who have all been very actively involved in a restructure of the team and delivery of the service. The restructure has focused on our offer and listening to parents' wishes and needs.

We have therefore reduced our team size, have made use of the furlough scheme, and maintained a core team of professionals in the delivery of the service.

Staffing

Trish Mabbott continues as our Fundraiser but has also taken a new role of leading the Charity as Operations Manager. Her experience in leading the team and her wealth of knowledge of the service has always been exemplary, and she provides Steps with the stability and knowledge that it needs to continue to be an outstanding service. Trish has led the team with the support and guidance of the Trustees through the many changes over the last 12 months and has supported and developed the new roles that have emerged in the restructure.

Janet Russell has a new role of Centre and Volunteer Manager. This new role has been developed to address the recruitment of more volunteers for Steps and to have someone at the centre who would manage this part of our work.

Katy Widdowson has taken a new role as Website and Communications Manager. This role has been developed due to the new way of working with our families. Katy is very experienced in this field of work and has made enormous progress in helping Steps to achieve greater functionality in the digital world.

Indila Simandi continues as Team Leader for Steps. Her knowledge and commitment to Steps continues to be outstanding. Indila has led on the delivery of the online sessions for the families and has achieved excellent results.

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Fiona Holroyd continues as Steps Conductor and a very strong member of the team. Fiona is also working toward her Master's degree in Conductive Education.

Mariann Taylor has returned from maternity leave and continues as a Conductor. Mariann is currently working on reduced hours in her contract.

Reka Simandi has a new role of Media assistant and trainee Conductor. This role has been created as part of our developing strategy to support the delivery of blended sessions. Reka is a second-year student undertaking training to become a qualified Conductor.

Sally Belton is currently furloughed in her role as Admin assistant.

Angie Higgins continues as Steps part time Finance Officer.

Jenny Chapman and Megan Taylor's posts were not deemed as necessary in the restructure and these posts have been made redundant.

Working with Health and Education

Steps is no longer offered support through the area CCG's; this has made an impact on our funding and is very disappointing.

Steps continues to keep abreast of new Government initiatives and current Early Years Practice. Our Conductors attend children's reviews as and when necessary.

Children

Our numbers of children have increased due to our online delivery. Over the year we have supported over fifty children, their siblings, and families. We are now supporting children nationally and have families from London, Cambridge and Northampton attending our sessions.

During the lockdown we have seen whole families attending the online sessions and really enjoying being together under Steps support.

We have offered late afternoon sessions as lockdown is lifted so that families can continue to access the service together and in response to families' wishes.

At Christmas time we had a virtual party with a visit from Father Christmas, everyone enjoyed this special occasion.

Through our new website families' can now access their own children's developmental records at any time of the day and the resources on offer there. This has been an enormous success and the content of the website was developed through parents' and children's ideas.

Trustees and staff have updated their skills in Safeguarding and through NSPCC training for Safe Online Delivery. Indila Simandi and Trish Mabbott have taken the shared role as Designated person for Safeguarding.

Charitable Events

We had some amazing moments in 2020 amongst the difficult times. Steps was chosen by Children in Need to appear as a feature on BBC East Midlands Today, which was fantastic and threw us all into the limelight, demonstrating what an amazing charity we are all part of, and giving the public an insight into our sessions online.

Steps was also a finalist in The Leicestershire Community Champions Awards - Charity of the Year, demonstrating the acknowledgment of how great our charity really is.

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

We managed with the help of Ashby Rotary Club and Shepshed Rotary to provide every child with a Magic Box of resources to use in their sessions at home. The families have really adapted so well to joining in their sessions from home, and we felt that it was vital for them to have the right equipment that they could use to help them, with the familiarity of the equipment that they would normally use at Steps. Each box cost £50.00 to fill and post out to every family, but it was so worth seeing the children's smiley faces as parents sent in films of their child unwrapping their box!

Steps received a small amount of funding from Comic Relief for sensory equipment and was chosen to be filmed for their annual fundraiser.

One of our children's stories was featured on different shows in the run up to the Comic Relief night. One of our parents was also chosen to take part in The Big Red Nose Challenge walking the equivalent of a marathon a day for three days. This was an exceptional achievement! The challenge was shown on BBC's The One Show over consecutive nights.

Unfortunately, due to Covid-19 our annual fundraiser A Question of Brains and other fundraising events were cancelled. This was really disappointing for Steps as we rely totally on fundraising to achieve the £220,000 a year that it costs to continue to run the service.

The Building

We have replaced the flooring in the children's areas to a wipeable surface that can be easily cleaned. This has been done due to Covid-19 and our commitment to keeping children safe.

The Future

We aim to open the centre when it is safe to do so and offer a blended type of delivery for all our service users.

Due to the Pandemic and having achieved a completely different way of working we have realised that we can extend our reach to more families in an innovative way. We are very proud of what we have achieved, and we shall continue to develop our practice to accommodate this new world in which we all find ourselves.

Funding

Steps does not receive any statutory funding and relies totally on donations and fundraising to continue this free, vital service, which costs £220,000 every single year to run. During 2020 we had many events planned to bring in the vital funds to ensure continuity of our service, unfortunately every one of the events was cancelled. We have however been very successful in obtaining sources of emergency funding throughout 2020 giving us financial stability through 2021.

Financial Review

It is the policy of the Trustees to maintain unrestricted general funds not committed or invested in fixed assets at a level which equates with up to three months unrestricted expenditure, in order to provide sufficient funds to finance expenditure on charitable activities and governance costs. Unrestricted funds have remained at that level throughout the year.

The charity had a number of unrestricted funds which have arisen from various grants, donations and fundraising income to finance expenditure on specific purposes, including the Building fund for the old scout hut renovation and ongoing maintenance and future development of this site.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

STEPS is a registered charity and was established under a trust deed dated 29th May 1997 as amended by supplemental deeds dated 19 November 1998, 19 January 2000, 25 March 2003, 23 August 2008, 26 January 2012 and 13 February 2019.

Recruitment and appointment of new trustees

Additional trustees are recruited and appointed by the existing trustees.

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trust Deed provides for a minimum of 3 Trustees. The Trustees meet on a regular basis and are responsible for the overall policy for running the charity and advising on all matters relating to staff and finance.

Angie Higgins is the administrator for the Steps Lottery club.

Induction and training of new Trustees

The induction and training of new Trustees is provided by the existing Trustees and external professional training courses, as appropriate to ensure the Trustees fulfill the Charity's objective.

Related parties

Details of related parties and transactions with them are given in the notes to the financial statements.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1063143

Principal address

The Old School
40 Loughborough Road
Shepshed
Loughborough
Leicestershire
LE12 9DN

Trustees

Mr J Montague (Chairman)
Mrs RJN Conley-Rimmington CBE
Mr A Carr
Mr ME Jermy
Ms L Beales
Ms J Cooper-Hudson (appointed 23.9.2020)

Independent Examiner

Mr P Bott FCA BSc (Hons)
ICAEW
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
Leicestershire
LE1 7RU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

STEPS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Approved by order of the board of trustees on 21 September 2021 and signed on its behalf by:

Mr J Montague (Chairman) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STEPS

Independent examiner's report to the trustees of STEPS

I report to the charity trustees on my examination of the accounts of STEPS (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

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. 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 work, for this report, or for the opinions we have formed.

Mr P Bott FCA BSc (Hons)
ICAEW
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
Leicestershire
LE1 7RU

22 September 2021

STEPS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	216,682	77,000	293,682	154,432
Other trading activities	3	12,637	-	12,637	75,838
Investment income	4	18	-	18	9
Total		229,337	77,000	306,337	230,279
EXPENDITURE ON					
Raising funds	5	30,578	-	30,578	29,366
Charitable activities	6				
Leicestershire Conductive Education Centre		169,513	30,428	199,941	187,153
Total		200,091	30,428	230,519	216,519
NET INCOME		29,246	46,572	75,818	13,760
Transfers between funds	15	5,893	(5,893)	-	-
Net movement in funds		35,139	40,679	75,818	13,760
RECONCILIATION OF FUNDS					
Total funds brought forward		377,620	38,101	415,721	401,961
TOTAL FUNDS CARRIED FORWARD		412,759	78,780	491,539	415,721

The notes form part of these financial statements

STEPS

BALANCE SHEET 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	327,328	31,042	358,370	360,373
CURRENT ASSETS					
Debtors	13	2,536	-	2,536	13,449
Cash at bank and in hand		88,370	59,738	148,108	48,922
		<u>90,906</u>	<u>59,738</u>	<u>150,644</u>	<u>62,371</u>
CREDITORS					
Amounts falling due within one year	14	(5,475)	(12,000)	(17,475)	(7,023)
NET CURRENT ASSETS		<u>85,431</u>	<u>47,738</u>	<u>133,169</u>	<u>55,348</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>412,759</u>	<u>78,780</u>	<u>491,539</u>	<u>415,721</u>
NET ASSETS		<u>412,759</u>	<u>78,780</u>	<u>491,539</u>	<u>415,721</u>
FUNDS	15				
Unrestricted funds:					
General fund				125,379	76,173
Revaluation reserve				287,380	301,447
				<u>412,759</u>	<u>377,620</u>
Restricted funds				<u>78,780</u>	<u>38,101</u>
TOTAL FUNDS				<u>491,539</u>	<u>415,721</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 September 2021 and were signed on its behalf by:

Mrs RJN Conley-Rimmington CBE - Trustee

Mr J Montague (Chairman) - Trustee

The notes form part of these financial statements

STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

During the year the charity took advantage of the Government's Job Retention Scheme and small business grants in order to mitigate costs against the Coronavirus pandemic, these grants amount to £54,402 and are included as government grants received in the year. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost excluding land
Fixtures & equipment	- 25% on reducing balance
Software	- 33% on cost

All tangible fixed assets are capitalised and included at cost.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity contributes to personal pension schemes in respect of certain employees. The amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Going Concern and COVID-19

From late March 2020 the COVID-19 pandemic had a significant impact on the charity's operations. In order to mitigate costs against the Coronavirus pandemic the charity took advantage of the Government's Job Retention Scheme and Small Business Grants. After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Gift aid - income tax recoverable	1,654	1,888
Grants	164,870	107,047
Government grants	54,402	-
Donations - The Paget Trust	1,000	-
Donations - Persimmon Charitable Foundation	1,000	-
Donations - Rotary	1,150	-
Donations - L Gibbins	1,000	-
Donations - PJ Lester	1,000	-
Donations - The Boshier - Hinton Foundation	-	1,800
Donations - BDW Trading Ltd	-	1,000
Donations - The Headly Foundation	-	3,000
Donations - Healy Chemical ltd	-	5,000
Donations - Mark Winkles	-	1,155
Donations - British Gypsum	850	-
Donations - Nicholas Humphreys	5,000	-
Donations - Bernhardt-Derham- Reid	10,000	-
Donations - MDS Law	10,000	-
Donations - Giving.com	1,041	-
Donations - Hawthorne Design	1,000	-
Donations - Catholic Parish Melbourne	1,140	-
Donations - Helen Jean Cope	1,500	-
Carried forward	256,607	120,890

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

2. DONATIONS AND LEGACIES - continued

	2021 £	2020 £
Brought forward	256,607	120,890
Donations - Zedra Trust	3,500	-
Donations - PayPal Giving	2,595	-
Donations - Unite Students	1,584	-
Donations - Edward Cadbury Charitable Trust	3,000	-
Donations - Loughborough C.C.	2,500	-
Donations - Hathern WI	1,000	-
Donations - Other	9,248	33,394
Donations - Mark J Rees	-	148
Donations - Just Giving	13,648	-
	<u>293,682</u>	<u>154,432</u>

Grants received, included in the above, are as follows:

	2021 £	2020 £
Leicestershire County Council - Other	7,500	4,000
NHS Primary Care Trust	-	13,464
BBC Children in Need	5,000	25,083
Community Foundation	33,220	-
Wooden Spoon Society	2,000	-
Sobell Foundation	10,000	10,000
Amazon Grant Charitable	-	1,000
National Lottery Awards	10,000	10,000
The Mary Potter Convent	-	3,000
David Solomans	-	1,000
Persimon Homes Community	-	1,000
Henry Smith Charity	-	10,000
Groundwork UK Tesco	4,600	3,000
Randal Foundation	25,000	25,000
P & C Hickinbotham	-	500
CAF Resilience Fund	14,250	-
Sylvia Adams Charitable Trust	3,000	-
Molly's Gift Grant	300	-
Maud Elkington Grant	500	-
Intelligent Energy Grant	25,000	-
Leicester CMF	5,000	-
Greggs Foundation	500	-
The Hearth Foundation	1,000	-
Hastings Direct	2,000	-
Leeds Building Society	1,000	-
Screwfix	5,000	-
The Haremead Trust	5,000	-
Gift of A Wish	5,000	-
	<u>164,870</u>	<u>107,047</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Question of Brains	-	63,599
Hire of facilities	11,840	10,853
Steps Super Lottery	250	145
Other fundraising income	547	1,241
	<u>12,637</u>	<u>75,838</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest receivable	<u>18</u>	<u>9</u>

5. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Staff costs	29,845	22,326
Question of Brains	-	5,018
Other fundraising expenditure	599	1,864
Support costs	134	158
	<u>30,578</u>	<u>29,366</u>

All costs in 2020 for Question of Brains were covered by donations received.

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs £	Totals £
Leicestershire Conductive Education Centre	<u>188,345</u>	<u>11,596</u>	<u>199,941</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	129,718	123,443
Rates and water	1,223	2,403
Insurance	5,366	6,252
Light and heat	8,429	7,209
Postage, stationery and telephone	3,476	4,542
Advertising	5,850	388
Sundries	385	259
Consumables - toys, equipment, films, photos etc	5,306	1,184
Training and recruitment	1,537	263
Staff expenses	449	2,284
Repairs and renewals	10,589	5,931
Subscriptions and licences	(289)	840
School outings	210	1,238
Cleaning	1,536	6,210
IT Costs	2,431	3,259
Depreciation	12,129	9,547
	<u>188,345</u>	<u>175,252</u>

8. INDEPENDENT EXAMINERS REMUNERATION

	2021	2020
	£	£
Independent examiners remuneration	<u>3,698</u>	<u>3,585</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	147,583	134,593
Social security costs	6,730	6,688
Other pension costs	5,250	4,831
	<u>159,563</u>	<u>146,112</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

10. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2021	2020
Charitable activities	8	9
Fundraising and governance	1	1
	<u>9</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

Total remuneration in relation to Key Management Personnel, included within the figures above, amounts to £46,102 (2020: £43,002).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31 MARCH 2020

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	154,432	-	154,432
Other trading activities	75,838	-	75,838
Investment income	9	-	9
Total	<u>230,279</u>	<u>-</u>	<u>230,279</u>
EXPENDITURE ON			
Raising funds	29,366	-	29,366
Charitable activities			
Leicestershire Conductive Education Centre	179,544	7,609	187,153
Total	<u>208,910</u>	<u>7,609</u>	<u>216,519</u>
NET INCOME/(EXPENDITURE)	<u>21,369</u>	<u>(7,609)</u>	<u>13,760</u>
Transfers between funds	<u>3,537</u>	<u>(3,537)</u>	<u>-</u>
Net movement in funds	<u>24,906</u>	<u>(11,146)</u>	<u>13,760</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>352,715</u>	<u>49,246</u>	<u>401,961</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>377,621</u></u>	<u><u>38,100</u></u>	<u><u>415,721</u></u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures & equipment £	Software £	Totals £
COST				
At 1 April 2020	360,000	70,177	9,321	439,498
Additions	-	1,476	8,651	10,127
	<u>360,000</u>	<u>71,653</u>	<u>17,972</u>	<u>449,625</u>
At 31 March 2021	360,000	71,653	17,972	449,625
DEPRECIATION				
At 1 April 2020	10,400	61,930	6,795	79,125
Charge for year	5,200	2,431	4,499	12,130
	<u>15,600</u>	<u>64,361</u>	<u>11,294</u>	<u>91,255</u>
At 31 March 2021	15,600	64,361	11,294	91,255
NET BOOK VALUE				
At 31 March 2021	<u>344,400</u>	<u>7,292</u>	<u>6,678</u>	<u>358,370</u>
At 31 March 2020	<u>349,600</u>	<u>8,247</u>	<u>2,526</u>	<u>360,373</u>

Included in cost of freehold property is freehold land of £100,000 (2020: £100,000).

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	1,162	5,181
Tax	1,265	1,556
Accrued income	-	6,667
Prepayments	109	45
	<u>2,536</u>	<u>13,449</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	829	1,714
Accruals and deferred income	16,646	5,309
	<u>17,475</u>	<u>7,023</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

15. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	76,173	29,246	19,960	125,379
Revaluation reserve	301,447	-	(14,067)	287,380
	<u>377,620</u>	<u>29,246</u>	<u>5,893</u>	<u>412,759</u>
Restricted funds				
Building fund	30,894	(5,402)	-	25,492
School trips	260	(210)	(50)	-
Computer fund	1,564	-	(1,564)	-
Question of Brains	1,104	-	-	1,104
Interactive floor fund	4,279	-	(4,279)	-
LCC Community Fund	-	7,500	-	7,500
Screwfix	-	5,000	-	5,000
Henry Smith Grant	-	4,167	-	4,167
Digital Fund	-	35,517	-	35,517
	<u>38,101</u>	<u>46,572</u>	<u>(5,893)</u>	<u>78,780</u>
TOTAL FUNDS	<u>415,721</u>	<u>75,818</u>	<u>-</u>	<u>491,539</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	229,337	(200,091)	29,246
Restricted funds			
Building fund	-	(5,402)	(5,402)
School trips	-	(210)	(210)
LCC Community Fund	7,500	-	7,500
Screwfix	5,000	-	5,000
Henry Smith Grant	20,000	(15,833)	4,167
Digital Fund	44,500	(8,983)	35,517
	<u>77,000</u>	<u>(30,428)</u>	<u>46,572</u>
TOTAL FUNDS	<u>306,337</u>	<u>(230,519)</u>	<u>75,818</u>

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	33,201	21,368	21,604	76,173
Revaluation reserve	319,514	-	(18,067)	301,447
	<u>352,715</u>	<u>21,368</u>	<u>3,537</u>	<u>377,620</u>
Restricted funds				
Building fund	36,364	(5,470)	-	30,894
School trips	260	-	-	260
Computer fund	1,957	(393)	-	1,564
Question of Brains	1,104	-	-	1,104
Dance fund	2,580	-	(2,580)	-
L&R County Nursing Home	1,276	(319)	(957)	-
Interactive floor fund	5,705	(1,426)	-	4,279
	<u>49,246</u>	<u>(7,608)</u>	<u>(3,537)</u>	<u>38,101</u>
TOTAL FUNDS	<u>401,961</u>	<u>13,760</u>	<u>-</u>	<u>415,721</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,279	(208,911)	21,368
Restricted funds			
Building fund	-	(5,470)	(5,470)
Computer fund	-	(393)	(393)
L&R County Nursing Home	-	(319)	(319)
Interactive floor fund	-	(1,426)	(1,426)
	<u>-</u>	<u>(7,608)</u>	<u>(7,608)</u>
TOTAL FUNDS	<u>230,279</u>	<u>(216,519)</u>	<u>13,760</u>

Building Fund

The Building Fund represents the amount of grants, donations and fundraising income which have been specifically received to finance the purchase, refurbishment and improvement of the freehold property at St Botolph's Old School. This was purchased in the year ended 31 March 2007 and subsequent expenditure has been incurred on refurbishment, improvements and the purchase of equipment. This includes the value of donated building work and related professional services provided to the charity free of charge in the year ended 31 March 2008. The cost of this expenditure has been reduced by depreciation as appropriate to reduce the value of these assets over their useful economic life.

STEPS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

15. MOVEMENT IN FUNDS - continued

Computer Fund

The Computer Fund represents the amount of grants, donations and fundraising income which have been specifically received to finance the purchase of computer equipment. This fund was expended in full during the year to 31 March 2021.

School Trips Fund

The School Trip Fund represents the amount of grants, donations and fundraising income which have been specifically received to finance school trips. This fund was expended in full during the year to 31 March 2021.

Question of Brains Fund

The Question of Brains Fund represents the amount of grants, donations and fundraising income which have been specifically received in connection with the annual Question of Brains fundraising event.

Interactive Floor Fund

A specific grant was received to purchase an interactive floor. It was brought into operations in 2019 and was expended in full during the year to 31 March 2021.

Screwfix

The Screwfix Fund represents the amount of grant income which has been specifically received to finance capital works.

LCC Community Fund

The LCC Community Fund represents the amount of grant income which has been specifically received to finance the salaries of two employees. This amount is expected to be expended in full during the year to 31 March 2022.

Henry Smith Fund

The Henry Smith Fund represents the amount of grant income which has been specifically received to finance the salary of one employee. This amount is expected to be expended in full during the year to 31 March 2022.

Digital Fund

The Digital Fund represents the amount of grants, donations and fundraising income which have been specifically received to finance the development and ongoing costs associated with online sessions and services.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

17. PENSION COMMITMENTS

The charity contributes to personal pension schemes in respect of certain employees. The amount charged to the Statement of Financial Activities in respect of pension costs this year was £5,250 (2020: £4,831). The amount outstanding at the year end was £nil (2020: £nil).

STEPS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid - income tax recoverable	1,654	1,888
Grants	164,870	107,047
Government grants	54,402	-
Donations - The Paget Trust	1,000	-
Donations - Persimmon Charitable Foundation	1,000	-
Donations - Rotary	1,150	-
Donations - L Gibbins	1,000	-
Donations - PJ Lester	1,000	-
Donations - The Boshier - Hinton Foundation	-	1,800
Donations - BDW Trading Ltd	-	1,000
Donations - The Headly Foundation	-	3,000
Donations - Healy Chemical ltd	-	5,000
Donations - Mark Winkles	-	1,155
Donations - British Gypsum	850	-
Donations - Nicholas Humphreys	5,000	-
Donations - Bernhardt-Derham- Reid	10,000	-
Donations - MDS Law	10,000	-
Donations - Giving.com	1,041	-
Donations - Hawthorne Design	1,000	-
Donations - Catholic Parish Melbourne	1,140	-
Donations - Helen Jean Cope	1,500	-
Donations - Zedra Trust	3,500	-
Donations - PayPal Giving	2,595	-
Donations - Unite Students	1,584	-
Donations - Edward Cadbury Charitable Trust	3,000	-
Donations - Loughborough C.C.	2,500	-
Donations - Hathern WI	1,000	-
Donations - Other	9,248	33,394
Donations - Mark J Rees	-	148
Donations - Just Giving	13,648	-
	293,682	154,432
Other trading activities		
Question of Brains	-	63,599
Hire of facilities	11,840	10,853
Steps Super Lottery	250	145
Other fundraising income	547	1,241
	12,637	75,838
Investment income		
Bank interest receivable	18	9
Total incoming resources	306,337	230,279

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STEPS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
EXPENDITURE		
Raising donations and legacies		
Wages	26,327	19,754
Social security	2,421	1,511
Pensions	1,097	1,061
Question of Brains	-	5,018
Other fundraising expenditure	599	1,864
	30,444	29,208
Charitable activities		
Wages	121,256	114,496
Social security	4,309	5,177
Pensions	4,153	3,770
Rates and water	1,223	2,403
Insurance	5,366	6,252
Light and heat	8,429	7,209
Postage, stationery and telephone	3,476	4,542
Advertising	5,850	388
Sundries	385	259
Consumables - toys, equipment, films, photos etc	5,306	1,184
Training and recruitment	1,537	263
Staff expenses	449	2,284
Repairs and renewals	10,589	5,931
Subscriptions and licences	(289)	840
School outings	210	1,238
Cleaning	1,536	6,210
IT Costs	2,431	3,259
Depreciation of tangible fixed assets	12,129	9,547
	188,345	175,252
Support costs		
Finance		
Bank charges	731	250
Governance costs		
Wages	-	343
Independent examiners remuneration	3,698	3,585
Professional fees	7,301	7,881
	10,999	11,809
Total resources expended	230,519	216,519
Net income	75,818	13,760

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