

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

Mark J Rees LLP Chartered Accountants
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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.

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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.

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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.

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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
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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.

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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

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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 Haramead Trust	5,000	-
Gift of A Wish	5,000	-
	<u>164,870</u>	<u>107,047</u>

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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>377,621</u>	<u>38,100</u>	<u>415,721</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
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
At 31 March 2021	15,600	64,361	11,294	91,255
NET BOOK VALUE				
At 31 March 2021	344,400	7,292	6,678	358,370
At 31 March 2020	349,600	8,247	2,526	360,373

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).

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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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