

**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**

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# **STEPS**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

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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

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### 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.

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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

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### 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

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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**

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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**

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#### **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

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## **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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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
<b>Total</b>		<b>112,184</b>	<b>92,214</b>	<b>204,398</b>	<b>306,337</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	35,359	-	35,359	30,578
<b>Charitable activities</b>	6				
Leicestershire Conductive Education Centre		137,865	55,978	193,843	199,941
Other		10,817	-	10,817	-
<b>Total</b>		<b>184,041</b>	<b>55,978</b>	<b>240,019</b>	<b>230,519</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(71,857)</b>	<b>36,236</b>	<b>(35,621)</b>	<b>75,818</b>
<b>Other recognised gains/(losses)</b>					
Gains on revaluation of fixed assets		205,600	-	205,600	-
<b>Net movement in funds</b>		<b>133,743</b>	<b>36,236</b>	<b>169,979</b>	<b>75,818</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		412,759	78,780	491,539	415,721
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>546,502</b>	<b>115,016</b>	<b>661,518</b>	<b>491,539</b>

The notes form part of these financial statements

## STEPS

### BALANCE SHEET 31 MARCH 2022

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

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>
<b>TOTAL FUNDS</b>		<u><b>661,518</b></u>	<u><b>491,539</b></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

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### 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

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#### 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
	<hr/>	<hr/>
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

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#### 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

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#### 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	216,682	77,000	293,682
Other trading activities	12,637	-	12,637
Investment income	18	-	18
<b>Total</b>	<u>229,337</u>	<u>77,000</u>	<u>306,337</u>
<b>EXPENDITURE ON</b>			
Raising funds	30,578	-	30,578
<b>Charitable activities</b>			
Leicestershire Conductive Education Centre	169,513	30,428	199,941
<b>Total</b>	<u>200,091</u>	<u>30,428</u>	<u>230,519</u>
<b>NET INCOME</b>	29,246	46,572	75,818
<b>Transfers between funds</b>	5,893	(5,893)	-
<b>Net movement in funds</b>	<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 £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	377,620	38,101	415,721
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>412,759</u>	<u>78,780</u>	<u>491,539</u>

#### 12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures & equipment £	Software £	Totals £
<b>COST OR VALUATION</b>				
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>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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

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#### 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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	229,337	(200,091)	29,246
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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

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#### 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

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#### 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

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#### 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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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 - Bernhardi-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
	<b>189,051</b>	<b>293,682</b>
<b>Other trading activities</b>		
Hire of facilities	11,840	11,840
Steps Super Lottery	1,105	250
Carried forward	12,945	12,090

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## STEPS

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

	2022 £	2021 £
<b>Other trading activities</b>		
Brought forward	12,945	12,090
Other fundraising income	2,397	547
	<u>15,342</u>	<u>12,637</u>
<b>Investment income</b>		
Bank interest receivable	5	18
<b>Total incoming resources</b>	<b>204,398</b>	<b>306,337</b>
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
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>
 <b>Charitable activities</b>		
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

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

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