

COMPANY REGISTRATION NUMBER:4623222  
CHARITY REGISTRATION NUMBER: 1104207

**YOUNG STEPS LTD**

**Company Limited by Guarantee**

**Trustees' Report and Financial Statements**

**31 March 2023**

**FRED MICHAEL & CO**

Chartered accountants  
216 High Road  
Chadwell Heath  
Romford  
  
Essex UK  
  
RM6 6LS

# YOUNG STEPS LTD

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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# YOUNG STEPS LTD

Company Limited by Guarantee

## Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

### Reference and administrative details

Registered charity name YOUNG STEPS LTD

Charity registration number 1104207

Company registration number 4623222

Principal office and registered office  
10A ROYAL PARADE  
CHURCH STREET  
DAGENHAM  
RM10 9XB  
ESSEX

### The trustees

Mr FRANK AMBEI  
Ms ATESS GAKONA  
Ms ROSLYN BRIGGS  
Ms EVA MBABAZI

### Independent examiner

Fred Michael & Co  
216 High Road  
Chadwell Heath  
Romford  
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UK  
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# YOUNG STEPS LTD

Company Limited by Guarantee

## Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2023

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### Structure, governance and management

#### Governing Document

The organisation is a charitable company limited by guarantee, incorporated on DEC 2002 and registered as a charity on 8 June 2004. The company was established under the company act 2005 and is governed by its Memorandum and Articles Of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

#### Board of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the board of trustees. Under the requirements of the Memorandum and Articles of Association the members of the board of trustees are elected at the AGM to administer the charity. The trustees give their time voluntarily and receive no benefits from the charity.

New trustees are inducted to familiarise themselves with the charity and the context within which it operates including main documents which set out the operational framework for the charity such as the Memorandum and Articles and the latest published accounts

#### Organisational Structure

To facilitate effective operations, the programme manager has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance and employment. The charity also has a young people's board which acts as the voice of young people and gives directions on all matters of youth participation and involvement.

#### Risk Management

The board of trustees, on an annual basis, conducts a review of the major risks to which the charity is exposed, where appropriate plans are put in place to mitigate any risks the charity may face. Procedures are in place to ensure compliance with health and safety, financial management, child protection and safeguarding.

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# YOUNG STEPS LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2023

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## Objectives and activities

### A. MAIN OBJECTIVES

TO PROMOTE THE BENEFIT OF YOUNG PEOPLE, IN PARTICULAR BUT NOT EXCLUSIVELY OF AFRICAN AND CARIBBEAN YOUNG WOMEN AND GIRLS, BETWEEN THE AGES OF 5 AND 25 YEARS IN THE UK AND ELSEWHERE, IN PARTICULAR TO PRESERVE AND PROTECT GOOD HEALTH, ADVANCE EDUCATION AND TRAINING RELIEVE POVERTY AND DISTRESS AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE-TIME ACTIVITIES

### B. THIS FINANCIAL YEAR'S GOALS

IMPROVING MENTAL HEALTH AND WELL-BEING INCLUDING PHYSICAL HEALTH/WELLBEING

AVOIDING SOCIAL EXCLUSION

IMPROVING LIFE SKILLS

INCREASING OPPORTUNITIES FOR TRAINING, EMPLOYMENT AND LEADERSHIP

REDUCING FOOD POVERTY, HUNGER AND DISTRESS

IMPROVING MOTIVATION, SELF-CONFIDENCE, SELF-ESTEEM

IMPROVED OUTCOMES IN EDUCATION

#### Activities;

In this financial year our work focused on disadvantaged and vulnerable young people (particularly but not exclusively black girls) and their families/parents, experiencing the following disadvantages:

Victims of Abuse and domestic violence

In care and/or young runaways

Experiencing food poverty and hunger

Experience within the youth justice system

Faced with mental health, body image and other well-being issues

Victims of bullying and/or racial discrimination/marginalisation.

Young people with care responsibilities.

New migrants, refugees, and/or asylum seekersExperiencing food poverty and hunger

To achieve our annually set goals, we undertook activities summarised below:

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# YOUNG STEPS LTD

Company Limited by Guarantee

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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Paid staff assisted by peer and adult volunteers popularly known as 'aunties' or 'sisters' provided the following services and activities.

Health and well-being support and advice, including signposting, escort and referral to health/well-being practitioners and delivery points

Recreational and social activities such as music, networking, dance, sports, and outings

Peer and intergenerational group support events/activities

Parents support, including food/essentials provision.

Education, employment, training and career support.

Life skills workshops/training, including food prep, healthy living, well-being, safety/conflict resolution, and resilience

Mentoring, including peer mentoring and support.

### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.



# YOUNG STEPS LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2023

## Achievements and performance

### Achievement

**Outreach to core beneficiaries** : through various in-house and outreach/detached methods, including remote/telephone and face-to-face activities, we reached approximately 800 direct beneficiaries and 2400 indirect beneficiaries, predominantly young girls and their families from disadvantaged Black communities

**Recruited and trained more volunteers**: we were able to recruit a further 19 new adult volunteers and 12 Aunties. The 'Aunties' method provides culturally sensitive community-based mentorship by matching community mother-figure volunteers with disadvantaged young girls to support them on various personal issues

**Geographic expansion** : we identified a need to expand our activities to the nearby Havering borough as many of our past participants in Barking and Dagenham referred friends from Havering. 193 beneficiaries were reached from Havering and other east London boroughs through outreach work to public places where our target groups congregate

**Organisational development** : we increased our organisational capacity by investing in: developing professional networks, fundraising consultancy, marketing and organisational development, bookkeeping, remote working, HR and workforce/volunteer development. This enabled us to increase our income, gain skills in recruiting/retaining staff/volunteers, and improve our governance/leadership and financial management

At the end of the year evaluation of our work with beneficiaries revealed the following::

98% of beneficiaries reported reduced social isolation and loneliness

98% reported improved mental and physical health and well-being

91% reported an improved sense of communal belonging

96% registered with a GP and/or other health practitioners

84% reported that they were able to avoid further physical abuse and stayed safe

94% reported improved life skills and abilities to self-manage themselves and address personal issues independently.

80% reported to have made new friends

100% reported to feel much happier

52% reported to have increased household income

64% reported to have secured employment , training or leadership position



# YOUNG STEPS LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2023

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## Financial review

### Financial result

Results for the year ended 31 March 2023 are given in the Statement of Financial Activities on page 10. The assets and liabilities are given in the Balance Sheet on page 11. The financial statements should be read in conjunction with the related notes which appear on pages 12 to 18. In summary, incoming resources amounted to 52,105 and resources expended totalled 54,786, resulting in a net deficit for the period of 2,681. The Net Reserves of the organisation as at 31 March 2023 was £22,305.

### Reserves Policy

In line with our reserve policy, the charity has to hold free unrestricted funds not committed or invested in tangible fixed assets equivalent to between 3 and 6 months of its operating cost. Budgeted operating cost expenditure for 2023/24 is 75,220 on a target range of 18,805 to 37,610. Our current free reserves of £22,305 is therefore safe and within the target range of our reserve policy.

### Future Plans

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. The charity will also continue to recruit more volunteers and work towards empowering and developing their capacity in order to enable them support our current staff and eventually take more responsibility within the organisation.

### Plans for future periods

### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report and the strategic report were approved on 9 October 2023 and signed on behalf of the board of trustees by:



Mr FRANK AMBEI  
Trustee



# YOUNG STEPS LTD

Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of YOUNG STEPS LTD

Year ended 31 March 2023

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I report to the trustees on my examination of the financial statements of YOUNG STEPS LTD ('the charity') for the year ended 31 March 2023.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

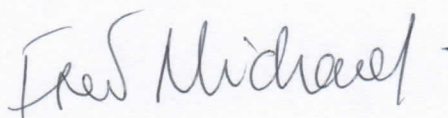
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Independent Examiner

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# YOUNG STEPS LTD

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023	2022		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	4,178	47,927	52,105	43,487
<b>Total income</b>		<u>4,178</u>	<u>47,927</u>	<u>52,105</u>	<u>43,487</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	3,860	50,927	54,786	45,449
<b>Total expenditure</b>		<u>3,860</u>	<u>50,927</u>	<u>54,786</u>	<u>45,449</u>
<b>Net expenditure and net movement in funds</b>					
		<u>318</u>	<u>(3,000)</u>	<u>(2,681)</u>	<u>(1,962)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>26,373</u>	<u>1</u>	<u>26,374</u>	<u>28,336</u>
<b>Total funds carried forward</b>		<u>26,691</u>	<u>(2,999)</u>	<u>23,692</u>	<u>26,375</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 10 to 18 form part of these financial statements.



# YOUNG STEPS LTD

Company Limited by Guarantee

## Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	12	667	667
<b>Current assets</b>			
Cash at bank and in hand		23,746	25,707
<b>Creditors: amounts falling due within one year</b>	13	720	—
<b>Net current assets</b>		23,026	25,707
<b>Total assets less current liabilities</b>		23,693	26,374
<b>Net assets</b>		23,693	26,374
<b>Funds of the charity</b>			
Restricted funds		(2,999)	57
Unrestricted funds		26,691	26,318
<b>Total charity funds</b>	15	23,692	26,375

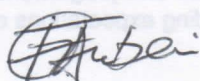
For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 9 October 2023, and are signed on behalf of the board by:



Mr FRANK AMBEI  
Trustee

The notes on pages 10 to 18 form part of these financial statements.

# YOUNG STEPS LTD

Company Limited by Guarantee

## Notes to the Financial Statements

Year ended 31 March 2023

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### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 10A ROYAL PARADE, CHURCH STREET, DAGENHAM, RM10 9XB, ESSEX.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

(a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.



# YOUNG STEPS LTD

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

Year ended 31 March 2023

#### 3. Accounting policies (continued)

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.



# YOUNG STEPS LTD

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

Year ended 31 March 2023

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#### 3. Accounting policies (continued)

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:



# YOUNG STEPS LTD

Company Limited by Guarantee

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 3. Accounting policies *(continued)*

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.



# YOUNG STEPS LTD

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

Year ended 31 March 2023

#### 3. Accounting policies (continued)

##### Financial instruments (continued)

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

Young Steps LTD is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Other Incomes	4,178	—	4,178
<b>Grants</b>			
Rosa Fund	—	16,968	16,968
Voice 4 Change	—	—	—
Garfield Weston Foundation	—	20,000	20,000
King Baudouin Foundation	—	6,984	6,984
BME Health Forum	—	3,975	3,975
	<u>4,178</u>	<u>47,927</u>	<u>52,105</u>



# YOUNG STEPS LTD

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

## 5. Donations and legacies (continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
<b>Donations</b>			
Other Incomes	420	—	420
<b>Grants</b>			
Rosa Fund	—	—	—
Voice 4 Change	—	10,964	10,964
Garfield Weston Foundation	20,000	—	20,000
King Baudouin Foundation	—	6,103	6,103
BME Health Forum	—	6,000	6,000
	<u>20,420</u>	<u>23,067</u>	<u>43,487</u>

## 6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
General Support/Core	—	21,627	21,627
Young Mothers	—	13,517	13,517
Health & Social care	—	13,517	13,517
Organisation Development.	3,860	2,266	6,125
Employment and career	—	—	—
	<u>3,860</u>	<u>50,927</u>	<u>54,786</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
General Support/Core	4,872	16,855	21,727
Young Mothers	1,600	1,704	3,304
Health & Social care	10,102	4,389	14,491
Organisation Development.	—	—	—
Employment and career	5,863	63	5,927
	<u>22,437</u>	<u>23,011</u>	<u>45,449</u>

# YOUNG STEPS LTD

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

## 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2023	Total fund 2022
	£	£	£
General Support/Core	21,627	21,627	21,727
Young Mothers	—	—	3,304
Health & Social care	13,517	13,517	14,491
Organisation Development.	13,517	13,517	—
Employment and career	6,125	6,125	—
	—	—	5,927
	<u>54,786</u>	<u>54,786</u>	<u>45,449</u>

## 8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Operating lease rentals	<u>1,085</u>	<u>—</u>

## 9. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>—</u>	<u>720</u>

## 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	30,123	26,749
Employer contributions to pension plans	3,460	—
Other employee benefits	1,386	—
	<u>34,969</u>	<u>26,749</u>

The average head count of employees during the year was Nil (2022: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff - type 1	<u>—</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).



# YOUNG STEPS LTD

Company Limited by Guarantee

## Notes to the Financial Statements (continued)

Year ended 31 March 2023

### 11. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

### 12. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022 and 31 March 2023	11,706
Depreciation	
At 1 April 2022 and 31 March 2023	11,039
Carrying amount	
At 31 March 2023	667
At 31 March 2022	667

### 13. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	720	—

### 14. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,460 (2022: £Nil).

# YOUNG STEPS LTD

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

## 15. Analysis of charitable funds

### Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	26,373	4,178	(3,860)	26,691

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	28,335	(18,602)	1,839	11,572
Youth Legaue - Income	—	420	—	420
Garfield- Foundation	—	20,000	(5,674)	14,326
Voice 4- Change	—	8,638	(8,638)	—
Voice 4 Change 2	—	9,964	(9,964)	—
	28,335	20,420	(22,437)	26,318

### Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General Funds- Prepayments	—	47,927	(50,927)	(3,000)
Post Code Fund	1	—	—	1
	1	47,927	(50,927)	(2,999)

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General Funds- Prepayments	—	10,964	(7,808)	3,156
Post Code Fund	1	—	—	1
ROI-Baudouin	—	6,103	(12,237)	(6,134)
Health Forum	—	6,000	(2,966)	3,034
	1	23,067	(23,011)	57