STEP (UK) - SEEKING TO EQUIP PEOPLE UK

England & Wales · Charity number 1116389

Details

Status	Registered
Legal form	Trust
Registered	2006-10-16
Register	View on the Charity Commission register

Contact

Address	PO Box 801 Southsea PO1 9EJ
Phone	07951755594
Email	info@step-uk.com
Website	www.step-uk.com

Activities

Objects: THE TRUSTEES SHALL STAND POSSESSED OF THE TRUST FUND AND OF ALL THE PROPERTY AND ASSETS FOR THE TIME BEING SUBJECT TO THE TRUST FUND UPON SUCH CHARITABLE TRUSTS AND FOR SUCH CHARITABLE PURPOSES DESIGNED FOR THE ADVANCEMENT OF THE FOLLOWING OBJECTS AND IN SUCH MANNER AS THE TRUSTEES SHALL IN THEIR ABSOLUTE AND UNCONTROLLED DISCRETION FROM TIME TO TIME DETERMINE:-A) TO DEVELOP THE CAPACITY AND SKILLS OF DISADVANTAGED CHILDREN AND ADULTS IN NORTHERN IRAQ AND ELSEWHERE OVERSEAS AS THE TRUSTEES DETERMINEB) THE RELIEF OF FINANCIAL HARDSHIP AMONGST DISADVANTAGED CHILDREN AND ADULTSC) TO ADVANCE THE EDUCATION AND TRAINING OF DISADVANTAGED CHILDREN AND ADULTS WITH A VIEW TO ENABLING THEM TO PARTICIPATE IN THEIR NEW COMMUNITY AND DEVELOP AND REALISE THEIR POTENTIALD) TO PRESERVE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF DISADVANTAGED CHILDREN AND ADULTSE) THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THOSE PERSONS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCESF) TO PROVIDE EDUCATION AND TRAINING TO "CARERS" WITHIN PROFESSIONAL BODIES, LAY PEOPLE AND THOSE WORKING WITHIN GOVERNMENT STRUCTURES IN DEVELOPING COUNTRIES AND TO RAISE AWARENESS IN THE UNITED KINGDOM OF THE ISSUES FACING SUCH DISADVANTAGED CHILDREN AND ADULTS IN ORDER TO FURTHER THE AFOREMENTIONED OBJECTS.THESE OBJECTS WILL BE UNDERTAKEN IN THE SPIRIT OF CHRISTIAN COMPASSION.

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Activities: RAISES FUNDS FOR, AND AWARENESS OF, THE WORK OF AN NGO CALLED STEP (SEEKING TO EQUIP PEOPLE) WORKING IN IRAQI KURDISTAN. THE NGO PROVIDES DROP-IN FACILITIES FOR WORKING CHILDREN. IN ADDITION IT WORKS CLOSEKY WITH LOCAL MINISTRIES ON MATTERS RELATING TO CHILD PROTECTION. STEP(UK) HELPS PROVIDE CONSULTANTS FROM THE UK WHO PROVIDE TRAINING AND ADVICE PARTICULARLY IN EDUCATION AND SOCAL WORK.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NORTHERN IRAQ AND ELSEWHERE OVERSEAS
- Iraq
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£79,305	£81,065	-	-
2024-03-31	£66,170	£83,776	-	-
2023-03-31	£60,497	£99,765	-	-
2022-03-31	£76,336	£69,195	-	-
2021-03-31	£88,647	£111,899	-	-

Trustees

Name	Role	Appointed
PATRICIA ANNE NOYCE		
Rev Alistair James Kirk		2025-06-23

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STEP (UK) - SEEKING TO EQUIP PEOPLE UK

England & Wales - Charity number 1116389

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 April 2024 **Period start date** **To** 31 March 2025
Period end date

Charity name: STEP (UK) – Seeking to Equip People UK

Charity registration number: 1116389

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	STEP (UK) was established by a Trust Deed dated 8 September 2006 as an awareness and fundraising charity supporting child protection in Iraqi Kurdistan. The Charity supports volunteers and gives grants and donations for project work, working closely with STEP (UK) (charity number 1125183), a charitable company (number 6265570).
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	See Achievements and Performance below
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Grants are made to STEP (UK) (charity number 1125183). All grants are approved by the trustees before any transfer is made. When funds received by the Trust are for a specific restricted purpose, then this is communicated to STEP (UK) on transfer and the funds are treated as restricted within that charity.
Policy on social investment including program related investment	Para 1.38	

Charity Commission
29 JAN 2026
Received

Contribution made by volunteers	Para 1.38	The volunteers supported by the charity have continued to have a significant impact in providing child protection in the region, specifically in their management and operations roles. They have overseen a large increase in the reach and the impact of the work in Iraq in response to the crisis
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The projects supported by Step have continued to have a significant impact on the children using the drop-in-centre in the main city that Step operates in and a large number of children taking advantage of the safe-space provision in refugee camps for displaced people and families.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Incoming resources for the year increased somewhat to £79,305 compared with £66,170 for the previous year. £61,634 (2024: £55,014) was restricted income. We are grateful for the ongoing support from a number of churches in the UK and Netherlands. We are also grateful to the individual donors who continue to support the work with regular and one-off donations. Our expenditure on charitable activities was £80,052 compared to £82,672 in the previous year. This included £19,400 of grants to STEP (UK). Expenditure on charitable activities comprised 99% (2024:99%) of total expenditure.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trustees are careful to keep funds aside to meet the known needs and a contingency for unexpected demands
Amount of reserves held	Para 1.22	General reserves of £10,473 and restricted reserves of £38,513 were held as at 31 March 2025.
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from organisations in the UK, the Netherlands, and individual supporters.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Trust Deed
How is the charity constituted?	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	No new Trustees were recruited during the year, however the trust generally recruits trustees by personal recommendation, inviting them to observe a board meeting then holding a discussion with the proposed new and existing Trustees to assess suitability.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Board now consists of two Trustees, Mrs Patricia Noyce and Mr Paul Susans. The Board met regularly throughout the period, normally with the Directors of STEP (UK) Ltd in attendance. The field director and the operations director for Step joined most meetings in person or via video link. Each Board meeting included an update on projects supported by the charity, together with information about the activities of the volunteers we support. This enabled the Board to ensure that the aims of our support are achieved for the benefit of children and families in one of the most troubled regions of the world. The Board also reviewed the financial affairs of the charity at each meeting, ensuring that incoming resources were applied appropriately to the aims of the charity. The Trustees' reserves policy is to ensure that funds are available for known needs and a contingency for unexpected demands.
Relationship with any related parties	Para 1.51	

Reference and Administrative details

Charity name	Step UK – Seeking To Equip People
Other name the charity uses	
Registered charity number	1116389
Charity's principal address	PO Box 801, Southsea, Hampshire

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Susans	Chair		
2	Patricia Noyce			
3	Alistair Kirk		Appointed 23/06/25	
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Bank	HSBC Bank Plc	116 Commercial Road, Portsmouth, Hants
Independent Examiner	F J Wilde FCCA DChA	Warner Wilde, 4 Marigold Drive, Bisley, Surrey GU24 9SF

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	PAUL KENNETH SIMMONS	
Position (eg Secretary, Chair, etc)	SECRETARY	
Date	23-12-25	

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Step UK – Seeking to Equip People		
On accounts for the year ended	31 March 2025	**Charity no (if any)**	1116389
Set out on pages	11-30		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 March 2025.**

Responsibilties and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:	FJ Wilde	**Date:**	05/01/2026
Name:	F J Wilde		
Relevant professional qualification(s) or body (if any):	FCCA DChA		
Address:	4 Marigold Drive Bisley Surrey GU24 9SF		

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

CHARITY COMMISSION FOR ENGLAND AND WALES

Step UK - Seeking to Equip People		Charity No. (if any) 1116389	
Annual accounts for the period			
Period start date 01/04/2024	To	Period end date 31/03/2025	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	17,671	61,634	-	79,305	66,170
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	17,671	61,634	-	79,305	66,170
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	10,152	69,900	-	80,052	82,672
Separate material item of expense	S10	-	-	-	-	-
Other	S11	1,013	-	-	1,013	1,104
Total	S12	11,165	69,900	-	81,065	83,776
Net income/(expenditure) before investment gains/(losses)	S13	6,506	- 8,266	-	- 1,760	- 17,606
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	6,506	- 8,266	-	- 1,760	- 17,606
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	6,506	- 8,266	-	- 1,760	- 17,606
Reconciliation of funds:						
Total funds brought forward	S21	3,967	46,779	-	50,746	68,352
Total funds carried forward	S22	10,473	38,513	-	48,986	50,746

Section B Balance sheet

		Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets			F01	F02	F03	F04	F05
Intangible assets	**(Note 15)**	B01	-	-	-	-	-
Tangible assets	**(Note 14)**	B02	-	-	-	-	-
Heritage assets	**(Note 16)**	B03	-	-	-	-	-
Investments	**(Note 17)**	B04	-	-	-	-	-
	Total fixed assets	B05	-	-	-	-	-
Current assets							
Stocks	**(Note 18)**	B06	-	-	-	-	-
Debtors	**(Note 19)**	B07	5,125	3,050	-	8,175	1,878
Investments	**(Note 17.4)**	B08	-	-	-	-	-
Cash at bank and in hand	**(Note 24)**	B09	4,869	39,917	-	44,786	49,668
	Total current assets	B10	9,994	42,967	-	52,961	51,546
Creditors: amounts falling due within one year	**(Note 20)**	B11	825	3,150	-	3,975	800
	Net current assets/(liabilities)	B12	9,169	39,817	-	48,986	50,746
	Total assets less current liabilities	B13	9,169	39,817	-	48,986	50,746
Creditors: amounts falling due after one year	**(Note 20)**	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	Total net assets or liabilities	B16	9,169	39,817	-	48,986	50,746
Funds of the Charity							
Endowment funds	**(Note 27)**	B17	-			-	-
Restricted income funds	**(Note 27)**	B18		38,513		38,513	46,779
Unrestricted funds		B19	10,473		-	10,473	3,967
Revaluation reserve		B20				-	
	Total funds	B21	10,473	38,513	-	48,986	50,746

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	PAUL SUSANS	23/12/20

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***not applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*		* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓

		Yes	No	N/a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.			✓
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.			✓
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		

Current asset investments

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Sponsorship for international workers	-	52,174	-	52,174	46,524
	Refugees		9,460	-	9,460	8,490
	General Donations	17,671	-	-	17,671	11,156
		-	-	-	-	-
		-	-	-	-	
		-	-	-	-	-
		-	-	-	-	
	Total	17,671	61,634	-	79,305	66,170
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		17,671	61,634	-	79,305	66,170

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Sponsorship of international workers - 44,250, Refugees - 60

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

No

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Section C Notes to the accounts (cont)

Note 6 Analysis of expenditure

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-				-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Field Directors	-	50,000	-	50,000	-	52,000	-	52,000
Consultancy	-	10,500	-	10,500	-	11,530	-	11,530
Refugee grants to STEP (UK)		9,400		9,400		8,430	-	8,430
Foster Care Grant		-		-		-		-
Unrestricted Grant to STEP(UK)	10,000	-		10,000	10,050			10,050
Support Costs	152	-	-	152	662	-	-	662
Training	-	-	-	-	-	-	-	-
Working expenses	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	10,152	69,900	-	80,052	10,712	71,960	-	82,672
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Board Insurance	190	-	-	190	280	-	-	280
Independent Examination and Statutory	823	-	-	823	824	-	-	824
Professional fees	-	-	-	-	-	-	-	-
Memberships	-			-	-	-	-	-
Companies House	-	-	-	-	-	-	-	-
Total other expenditure	1,013	-	-	1,013	1,104	-	-	1,104
TOTAL EXPENDITURE	11,165	69,900	-	81,065	11,816	71,960	-	83,776

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Last year Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Office Costs	-	152	-	-	152	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	152	-	-	152	

Last year

Support cost (examples)	Raising funds	Activity	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Office Costs	-	662	-	-	662	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	662	-	-	662	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	823	824
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Charitable Activity - Core	10,500	50,000	-	60,500
Refugees	9,400	-	-	9,400
Unrestricted to STEP (UK)	10,000	-	-	10,000
				-
	-	-	-	-
Total	**29,900**	**50,000**	**-**	**79,900**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Consultancy	support objects of Step (UK)	10,500
Step (UK)	support work with refugees in Iraq	9,400
Step (UK)	support work of the charity	10,000
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**29,900**
Other unanalysed grants		-
TOTAL GRANTS PAID		29,900

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Charitable Activity - Core	11,530	52,000	-	**63,530**
Refugees	8,430	-	-	**8,430**
Unrestricted to STEP (UK)	10,050	-	-	**10,050**
	-	-	-	-
Total	**30,010**	**52,000**	**-**	**82,010**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Consultancy	support objects of Step (UK)	10,500
Step (UK)	support work with refugees in Iraq	9,400
Step (UK)	support work of the charity	10,000
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**29,900**
Other unanalysed grants		-
TOTAL GRANTS PAID		29,900

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
	-	-
Trade debtors	-	-
Prepayments and accrued income	8,175	1,878
Other debtors	8,175	1,878
Total		

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors - Gift Aid	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	3,975	800	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	3,975	800	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	44,786	49,668
Other	-	-
Total	44,786	49,668

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Appeal	R	For work with refugees	-	-	-	-	-	-
Refugees	R	For work with refugees	70	9,460	- 9,400	-	-	130
International worker support	R	For international workers	46,709	52,174	- 60,500	-	-	38,383
			-	-	-	-	-	-
			-	-		-	-	-
General Fund	UR		3,967	17,671	- 11,165	-	-	10,473
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	50,746	79,305	- 81,065	-	-	48,986

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Appeal	R	For work with refugees	-	-	-	-	-	-
Refugees	R	For work with refugees	10	8,490	- 8,430	-	-	70
International worker support	R	For international workers	63,715	46,524	- 63,530	-	-	46,709
			-	-	-	-	-	-
			-	-	-	-	-	-
General Fund	UR		4,627	11,156	- 11,816	-	-	3,967
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	68,352	66,170	- 83,776	-	-	50,746

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) | TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) | TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	

For any related party, please provide details of any guarantees given or received.	

Last year

There have been no related party transactions in the reporting period (True or False) | TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

STEP (UK) - SEEKING TO EQUIP PEOPLE UK

England & Wales - Charity number 1116389

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 April 2023 Period start date To 31 March 2024 Period end date

Charity name: STEP (UK) – Seeking to Equip People UK

Charity registration number: 1116389

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	STEP (UK) was established by a Trust Deed dated 8 September 2006 as an awareness and fundraising charity supporting child protection in Iraqi Kurdistan. The Charity supports volunteers and gives grants and donations for project work, working closely with STEP (UK) (charity number 1125183), a charitable company (number 6265570).
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	See Achievements and Performance below
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Grants are made to STEP (UK) (charity number 1125183). All grants are approved by the trustees before any transfer is made. When funds received by the Trust are for a specific restricted purpose, then this is communicated to STEP (UK) on transfer and the funds are treated as restricted within that charity.
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	The volunteers supported by the charity have continued to have a significant impact in providing child protection in the region, specifically in their management and operations roles. They have overseen a large increase in the reach and the impact of the work in Iraq in response to the crisis
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The projects supported by Step have continued to have a significant impact on the children using the drop-in-centre in the main city that Step operates in and a large number of children taking advantage of the safe-space provision in refugee camps for displaced people and families.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Incoming resources for the year increased somewhat to £66,170 compared with £60,497 for the previous year. £55,014 (2023: £44,310) was restricted income. We are grateful for the ongoing support from a number of churches in the UK and Netherlands. We are also grateful to the individual donors who continue to support the work with regular and one-off donations. Our expenditure on charitable activities was £82,672 compared to £98,578 in the previous year. This included £18,480 of grants to STEP (UK). Expenditure on charitable activities comprised 99% (2023:99%) of total expenditure.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trustees are careful to keep funds aside to meet the known needs and a contingency for unexpected demands
Amount of reserves held	Para 1.22	General reserves of £3,967 and restricted reserves of £46,779 were held as at 31 March 2024.
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from organisations in the UK, the Netherlands, and individual supporters.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by trustees

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	No new Trustees were recruited during the year, however the trust generally recruits trustees by personal recommendation, inviting them to observe a board meeting then holding a discussion with the proposed new and existing Trustees to assess suitability.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Board now consists of two Trustees, Mrs Patricia Noyce and Mr Paul Susans. The Board met regularly throughout the period, normally with the Directors of STEP (UK) Ltd in attendance. The field director and the operations director for Step joined most meetings in person or via video link. Each Board meeting included an update on projects supported by the charity, together with information about the activities of the volunteers we support. This enabled the Board to ensure that the aims of our support are achieved for the benefit of children and families in one of the most troubled regions of the world. The Board also reviewed the financial affairs of the charity at each meeting, ensuring that incoming resources were applied appropriately to the aims of the charity. The Trustees' reserves policy is to ensure that funds are available for known needs and a contingency for unexpected demands.
Relationship with any related parties	Para 1.51	

Reference and Administrative details

Charity name	Step UK – Seeking To Equip People
Other name the charity uses	
Registered charity number	1116389
Charity's principal address	PO Box 801, Southsea, Hampshire

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Susans	Chair		
2	Patricia Noyce			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Bank	HSBC Bank Plc	116 Commercial Road, Portsmouth, Hants
Independent Examiner	F J Wilde FCCA DChA	Warner Wilde, 4 Marigold Drive, Bisley, Surrey GU24 9SF

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	PAUL KENNETH SUSANS	
Position (eg Secretary, Chair, etc)	CHAIR	

Date	07-01-25

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Step (UK) – Seeking To Equip People		
On accounts for the year ended	31 March 2024	**Charity no (if any)**	1116389
Set out on pages	1 to 20		

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

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:	FJ Wilde	**Date:**	10 January 2025
Name:	FJ Wilde		
Relevant professional qualification(s) or body (if any):	FCCA DChA		
Address:	4 Marigold Drive		

Bisley GU24 9SF
GU24 9SF

Section B	**Disclosure**
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

CHARITY COMMISSION FOR ENGLAND AND WALES

Step UK - Seeking to Equip People			Charity No (if any)	1116389	
Annual accounts for the period					
Period start date	01/04/2023	To	Period end date	31/03/2024	

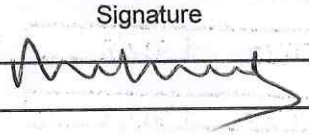
Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	11,156	55,014	-	66,170	60,497
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	11,156	55,014	-	66,170	60,497
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	10,712	71,960	-	82,672	98,578
Separate material item of expense	S10	-	-	-	-	-
Other	S11	1,104	-	-	1,104	1,187
Total	S12	11,816	71,960	-	83,776	99,765
Net income/(expenditure) before investment gains/(losses)	S13	- 660	- 16,946	-	- 17,606	- 39,268
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 660	- 16,946	-	- 17,606	- 39,268
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 660	- 16,946	-	- 17,606	- 39,268
Reconciliation of funds:						
Total funds brought forward	S21	4,627	63,725	-	68,352	107,620
Total funds carried forward	S22	3,967	46,779	-	50,746	68,352

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	813	1,065	-	1,878	7,032
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	3,702	45,966	-	49,668	62,070
Total current assets	B10	4,515	47,031	-	51,546	69,102
Creditors: amounts falling due within one year (Note 20)	B11	800	-	-	800	750
Net current assets/(liabilities)	B12	3,715	47,031	-	50,746	68,352
Total assets less current liabilities	B13	3,715	47,031	-	50,746	68,352
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	3,715	47,031	-	50,746	68,352
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		46,779		46,779	63,725
Unrestricted funds	B19	3,967		-	3,967	4,627
Revaluation reserve	B20				-	
Total funds	B21	3,967	46,779	-	50,746	68,352

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	PAUL KENNETH SUSANS	07-01-25

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***not applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*		* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓

		Yes	No	N/a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	✓	✓	✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	✓	✓	✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓	✓	✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓	✓	✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓	✓	✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	✓	✓	✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓	✓	✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓	✓	✓
Deferred income	No material item of deferred income has been included in the accounts.	✓	✓	✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓	✓	✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓	✓	✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓	✓	✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	✓	✓	✓
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	✓	✓	✓
	They are valued at cost.	✓	✓	✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	✓	✓	✓
	They are valued at cost.	✓	✓	✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	✓	✓	✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	✓	✓	✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	✓	✓	✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	✓	✓	✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	✓	✓	✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓	✓	✓

Current asset investments

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Sponsorship for international workers	-	46,524	-	46,524	44,250
	Refugees		8,490	-	8,490	60
	General Donations	11,156	-	-	11,156	16,187
		-	-	-	-	-
		-	-	-	-	
		-	-	-	-	-
		-	-	-	-	
	Total	11,156	55,014	-	66,170	60,497
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		11,156	55,014	-	66,170	60,497

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Sponsorship of international workers - 44,250, Refugees - 60

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

No

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Section C Notes to the accounts (cont)

Note 6 Analysis of expenditure

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-				-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Field Directors	-	52,000	-	52,000	-	73,500	-	73,500
Consultancy	-	11,530	-	11,530	-	8,075	-	8,075
Refugee grants to STEP (UK)		8,430		8,430		255	-	255
Foster Care Grant		-		-		-		-
Unrestricted Grant to STEP(UK)	10,050	-		10,050	16,295			16,295
Support Costs	662	-	-	662	453	-	-	453
Training	-	-	-	-	-	-	-	-
Working expenses	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	10,712	71,960	-	82,672	16,748	81,830	-	98,578
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Board Insurance	280	-	-	280	405	-	-	405
Independent Examination and Statutory	824	-	-	824	769	-	-	769
Professional fees	-	-	-	-	-	-	-	-
Memberships	-			-	-	-	-	-
Companies House	-	-	-	-	13	-	-	13
Total other expenditure	1,104	-	-	1,104	1,187	-	-	1,187
TOTAL EXPENDITURE	11,816	71,960	-	83,776	17,935	81,830	-	99,765

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Last year Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Office Costs	-	662	-	-	662	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	662	-	-	662	

Last year

Support cost (examples)	Raising funds	Activity	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Office Costs	-	453	-	-	453	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	453	-	-	453	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	824	769
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Section C Notes to the accounts (cont)

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Charitable Activity - Core	11,530	52,000	-	63,530
Refugees	8,430	-	-	8,430
Unrestricted to STEP (UK)	10,050	-	-	10,050
				-
	-	-	-	-
Total	**30,010**	**52,000**	**-**	**82,010**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Consultancy	support objects of Step (UK)	11,530
Step (UK)	support work with refugees in Iraq	8,430
Step (UK)	support work of the charity	10,050
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**30,010**
Other unanalysed grants		-
TOTAL GRANTS PAID		30,010

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Charitable Activity - Core	8,075	73,500	-	**81,575**
Refugees	255	-	-	**255**
Unrestricted to STEP (UK)	16,295	-	-	**16,295**
	-	-	-	**-**
Total	**24,625**	**73,500**	**-**	**98,125**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Consultancy	support objects of Step (UK)	8,075
Step (UK)	support work with refugees in Iraq	255
Step (UK)	support work of the charity	16,295
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**24,625**
Other unanalysed grants		-
TOTAL GRANTS PAID		24,625

Section C — Notes to the accounts (cont)

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
	-	-
Trade debtors	-	-
Prepayments and accrued income	1,878	7,032
Other debtors	1,878	7,032
Total		

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors - Gift Aid	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	800	750	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	800	750	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

This year	Last year

Please explain the reasons why income is deferred.

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	49,668	62,070
Other	-	-
Total	49,668	62,070

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Appeal	R	For work with refugees	-	-	-	-	-	-
Refugees	R	For work with refugees	10	8,490	- 8,430	-	-	70
International worker support	R	For international workers	63,715	46,524	- 63,530	-	-	46,709
			-	-	-	-	-	-
			-	-		-	-	-
General Fund	UR		4,627	11,156	- 11,816	-	-	3,967
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	68,352	66,170	- 83,776	-	-	50,746

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Appeal	R	For work with refugees	130	-	- 130	-	-	-
Refugees	R	For work with refugees	75	60	- 125	-	-	10
International worker support	R	For international workers	101,040	44,250	- 81,575	-	-	63,715
			-	-	-	-	-	-
			-	-	-	-	-	-
General Fund	UR		6,375	16,187	- 17,935	-	-	4,627
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	107,620	60,497	- 99,765	-	-	68,352

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) | **TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) | **TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	**TRUE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	**TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Last year

There have been no related party transactions in the reporting period (True or False) TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

STEP (UK) - SEEKING TO EQUIP PEOPLE UK

England & Wales - Charity number 1116389

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 April 2022 Period start date To 31 March 2023 Period end date

Charity name: STEP (UK) – Seeking to Equip People UK

Charity registration number: 1116389

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	STEP (UK) was established by a Trust Deed dated 8 September 2006 as an awareness and fundraising charity supporting child protection in Iraqi Kurdistan. The Charity supports volunteers and gives grants and donations for project work, working closely with STEP (UK) (charity number 1125183), a charitable company (number 6265570).
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	See Achievements and Performance below
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Grants are made to STEP (UK) (charity number 1125183). All grants are approved by the trustees before any transfer is made. When funds received by the Trust are for a specific restricted purpose, then this is communicated to STEP (UK) on transfer and the funds are treated as restricted within that charity.
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	The volunteers supported by the charity have continued to have a significant impact in providing child protection in the region, specifically in their management and operations roles. They have overseen a large increase in the reach and the impact of the work in Iraq in response to the crisis
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The projects supported by Step have continued to have a significant impact on the children using the drop-in-centre in the main city that Step operates in and a large number of children taking advantage of the safe-space provision in refugee camps for displaced people and families. The provision of services was affected during the year by the Covid 19 crisis, when some services had to be moved online.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Incoming resources for the year decreased to £60,497 compared with £76,336 for the previous year. The previous year include a substantial grant to support a foster care programme. £44,310 (2022: £61,640) was restricted income. We are grateful for the ongoing support from a number of churches in the UK and Netherlands. We are also grateful to the individual donors who continue to support the work with regular and one-off donations. Our expenditure on charitable activities was £98,578 compared to £68,051 in the previous year. This included £16,295 of grants to STEP (UK). Expenditure on charitable activities comprised 99% (2022:98%) of total expenditure.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trustees are careful to keep funds aside to meet the known needs and a contingency for unexpected demands
Amount of reserves held	Para 1.22	General reserves of £4,627 and restricted reserves of £63,725 were held as at 31 March 2023.
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from organisations in the UK, the Netherlands, and individual supporters.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by trustees

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	No new Trustees were recruited during the year, however the trust generally recruits trustees by personal recommendation, inviting them to observe a board meeting then holding a discussion with the proposed new and existing Trustees to assess suitability.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Board now consists of two Trustees, Mrs Patricia Noyce and Mr Paul Susans. The Board met regularly throughout the period, normally with the Directors of STEP (UK) Ltd in attendance. The field director and the operations director for Step joined most meetings in person or via video link. Each Board meeting included an update on projects supported by the charity, together with information about the activities of the volunteers we support. This enabled the Board to ensure that the aims of our support are achieved for the benefit of children and families in one of the most troubled regions of the world. The Board also reviewed the financial affairs of the charity at each meeting, ensuring that incoming resources were applied appropriately to the aims of the charity. The Trustees' reserves policy is to ensure that funds are available for known needs and a contingency for unexpected demands.
Relationship with any related parties	Para 1.51	

Reference and Administrative details

Charity name	Step UK – Seeking To Equip People
Other name the charity uses	
Registered charity number	1116389
Charity's principal address	PO Box 801, Southsea, Hampshire

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Susans	Chair		
2	Patricia Noyce			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Bank	HSBC Bank Plc	116 Commercial Road, Portsmouth, Hants
Independent Examiner	F J Wilde FCCA DChA	Warner Wilde, 4 Marigold Drive, Bisley, Surrey GU24 9SF

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

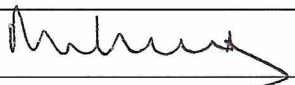
Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	PAUL SUSANS.	
Position (eg Secretary, Chair, etc)	SECRETARY	
Date	06/01/24	

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Step (UK) – Seeking To Equip People		
On accounts for the year ended	31 March 2023	**Charity no (if any)**	1116389
Set out on pages	(remember to include the page numbers of additional sheets)		

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

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:	FJ Wilde	**Date:**	9/1/2024
Name:	FJ Wilde		
Relevant professional qualification(s) or body (if any):	FCCA DChA		
Address:	4 Marigold Drive Bisley GU24 9SF		

CHARITY COMMISSION FOR ENGLAND AND WALES

Step UK - Seeking to Equip People			Charity No (if any)	1116389	
Annual accounts for the period					
Period start date	01/04/2022	To	Period end date	31/03/2023	

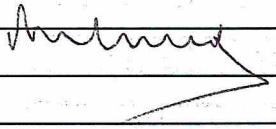
Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	16,187	44,310	-	60,497	76,336
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	16,187	44,310	-	60,497	76,336
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	16,748	81,830	-	98,578	68,051
Separate material item of expense	S10	-	-	-	-	-
Other	S11	1,187	-	-	1,187	1,144
Total	S12	17,935	81,830	-	99,765	69,195
Net income/(expenditure) before investment gains/(losses)	S13	- 1,748	- 37,520	-	- 39,268	7,141
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 1,748	- 37,520	-	- 39,268	7,141
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 1,748	- 37,520	-	- 39,268	7,141
Reconciliation of funds:						
Total funds brought forward	S21	6,375	101,245	-	107,620	100,479
Total funds carried forward	S22	4,627	63,725	-	68,352	107,620

Section B Balance sheet

		Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	**(Note 15)**	B01	-	-	-	-	-
Tangible assets	**(Note 14)**	B02	-	-	-	-	-
Heritage assets	**(Note 16)**	B03	-	-	-	-	-
Investments	**(Note 17)**	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	**(Note 18)**	B06	-	-	-	-	-
Debtors	**(Note 19)**	B07	5,307	1,725	-	7,032	3,524
Investments	**(Note 17.4)**	B08	-	-	-	-	-
Cash at bank and in hand	**(Note 24)**	B09	70	62,000	-	62,070	104,821
Total current assets		B10	5,377	63,725	-	69,102	108,345
Creditors: amounts falling due within one year	**(Note 20)**	B11	750	-	-	750	725
Net current assets/(liabilities)		B12	4,627	63,725	-	68,352	107,620
Total assets less current liabilities		B13	4,627	63,725	-	68,352	107,620
Creditors: amounts falling due after one year	**(Note 20)**	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	4,627	63,725	-	68,352	107,620
Funds of the Charity							
Endowment funds	**(Note 27)**	B17	-			-	-
Restricted income funds	**(Note 27)**	B18		63,725		63,725	101,245
Unrestricted funds		B19	4,627		-	4,627	6,375
Revaluation reserve		B20				-	
Total funds		B21	4,627	63,725	-	68,352	107,620

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	PAUL SUSANS	06/01/24

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities *.*

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***not applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓

		Yes	No	N/a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.			✓
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.			✓
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		

Current asset investments

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Sponsorship for international workers	-	44,250	-	44,250	47,213
	Foster Care	-	-	-	-	14,267
	General Donations	16,187	-	-	16,187	14,696
	Refugees	-	60	-	60	160
		-	-	-	-	
		-	-	-	-	-
		-	-	-	-	
	Total	16,187	44,310	-	60,497	76,336
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		16,187	44,310	-	60,497	76,336

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.	
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-				-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Field Directors	-	73,500	-	73,500	-	30,500	-	30,500
Consultancy	-	8,075	-	8,075	-	8,800	-	8,800
Refugee Appeal grant		255		255		-	-	-
Foster Care Grant		-		-		14,267		14,267
Unrestricted Grant to STEP(UK)	16,295	-		16,295	14,010			14,010
Support Costs	453	-	-	453	474	-	-	474
Training	-	-	-	-	-	-	-	-
Working expenses	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	16,748	81,830	-	98,578	14,484	53,567	-	68,051
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Board Insurance	405	-	-	405	281	-	-	281
Independent Examination and	769	-	-	769	725	-	-	725
Professional fees	-	-	-	-	-	-	-	-
Memberships	-			-	125	-	-	125
Companies House	13	-	-	13	13	-	-	13
Total other expenditure	1,187	-	-	1,187	1,144	-	-	1,144
TOTAL EXPENDITURE	17,935	81,830	-	99,765	15,628	53,567	-	69,195

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Last year Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Office Costs	-	453	-	-	453	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	453	-	-	453	

Last year

Support cost (examples)	Raising funds	Activity	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Office Costs	-	474	-	-	474	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	474	-	-	474	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	769	725
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 13 **Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Charitable Activity - Core	8,075	73,500	-	81,575
Refugees	255	-	-	255
Unrestricted to STEP (UK)	16,295	-	-	16,295
				-
	-	-	-	-
Total	**24,625**	**73,500**	**-**	**98,125**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Consultancy	support objects of Step (UK)	8,075
Step (UK)	support work with refugees in Iraq	255
Step (UK)	support work of the charity	16,295
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**24,625**
Other unanalysed grants		-
TOTAL GRANTS PAID		24,625

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Charitable Activity - Core	8,800	30,500	-	**39,300**
Foster Care	14,267	-	-	**14,267**
Unrestricted to STEP (UK)	14,010	-	-	**14,010**
	-	-	-	**-**
Total	**37,077**	**30,500**	**-**	**67,577**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Consultancy	support objects of Step (UK)	8,800
Step (UK)	support work foster care programme	14,267
Step (UK)	support work of the charity	14,010
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**37,077**
Other unanalysed grants		-
TOTAL GRANTS PAID		37,077

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
	-	-
Trade debtors	-	-
Prepayments and accrued income	7,032	3,524
Other debtors	7,032	3,524
Total		

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors - Gift Aid	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	750	725	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	750	725	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.	This year	Last year

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	62,070	104,821
Other	-	-
Total	62,070	104,821

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Appeal	R	For work with refugees	130	-	- 130	-	-	-
Refugees	R	For work with refugees	75	60	- 125	-	-	10
Foster Care	R	For costs associated with Foster Care projects	-	-	-	-	-	-
International worker support	R	For international workers	101,040	44,250	- 81,575	-	-	63,715
			-	-		-	-	-
General Fund	UR		6,375	16,187	- 17,935	-	-	4,627
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	107,620	60,497	- 99,765	-	-	68,352

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Appeal	R	For work with refugees	30	100	-	-	-	130
Refugees	R	For work with refugees	15	60	-	-	-	75
Foster Care	R	For costs associated with Foster Care projects	-	14,267	- 14,267	-	-	-
International worker support	R	For international workers	93,127	47,213	- 39,300	-	-	101,040
			-	-	-	-	-	-
General Fund	UR		7,307	14,696	- 15,628	-	-	6,375
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	100,479	76,336	- 69,195	-	-	107,620

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) **TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) **TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	**TRUE**

Type of expenses reimbursed	**This year**	**Last year**
	£	**£**
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	**TRUE**

Name of the trustee or related party	**Relationship to charity**	**Description of the transaction(s)**	**Amount**	**Balance at period end**	**Provision for bad debts at period end**	**Amounts written off during reporting period**
			£	**£**	**£**	**£**

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Last year

There have been no related party transactions in the reporting period (True or False) TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

STEP (UK) - SEEKING TO EQUIP PEOPLE UK

England & Wales - Charity number 1116389

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 April 2021 Period start date To 31 March 2022 Period end date

Charity name: STEP (UK) – Seeking to Equip People UK

Charity registration number: 1116389

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	STEP (UK) was established by a Trust Deed dated 8 September 2006 as an awareness and fundraising charity supporting child protection in Iraqi Kurdistan. The Charity supports volunteers and gives grants and donations for project work, working closely with STEP (UK) (charity number 1125183), a charitable company (number 6265570).
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	See Achievements and Performance below
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Grants are made to STEP (UK) (charity number 1125183). All grants are approved by the trustees before any transfer is made. When funds received by the Trust are for a specific restricted purpose, then this is communicated to STEP (UK) on transfer and the funds are treated as restricted within that charity.
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	The volunteers supported by the charity have continued to have a significant impact in providing child protection in the region, specifically in their management and operations roles. They have overseen a large increase in the reach and the impact of the work in Iraq in response to the crisis
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The projects supported by Step have continued to have a significant impact on the children using the drop-in-centre in the main city that Step operates in and a large number of children taking advantage of the safe-space provision in refugee camps for displaced people and families. The provision of services was affected during the year by the Covid 19 crisis, when some services had to be moved online.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Incoming resources for the year decreased significantly to £76,336 compared with £88,647 for the previous year. There was a decrease in the general donations in the year, the previous year had benefited from a number of substantial one-off gifts. £61,640 (2021: £64,365) was restricted income. We are grateful for the ongoing support from a number of churches in the UK and Netherlands. We are also grateful to the individual donors who continue to support the work with regular and one-off donations. Our expenditure on charitable activities was £68,051 compared to £110,784 in the previous year. This included £28,277 of grants to STEP (UK). Expenditure on charitable activities comprised 98% (2021:99%) of total expenditure.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trustees are careful to keep funds aside to meet the known needs and a contingency for unexpected demands
Amount of reserves held	Para 1.22	General reserves of £6,375 and restricted reserves of £101,245 were held as at 31 March 2022.
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from organisations in the UK, the USA and the Netherlands, and individual supporters.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by trustees

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	No new Trustees were recruited during the year, however the trust generally recruits trustees by personal recommendation, inviting them to observe a board meeting then holding a discussion with the proposed new and existing Trustees to assess suitability.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Board now consists of two Trustees, Mrs Patricia Noyce and Mr Paul Susans. The Board met regularly throughout the period, normally with the Directors of STEP (UK) Ltd in attendance. The field director and the operations director for Step joined most meetings in person or via video link. Each Board meeting included an update on projects supported by the charity, together with information about the activities of the volunteers we support. This enabled the Board to ensure that the aims of our support are achieved for the benefit of children and families in one of the most troubled regions of the world. The Board also reviewed the financial affairs of the charity at each meeting, ensuring that incoming resources were applied appropriately to the aims of the charity. The Trustees' reserves policy is to ensure that funds are available for known needs and a contingency for unexpected demands.
Relationship with any related parties	Para 1.51	

Reference and Administrative details

Charity name	Step UK – Seeking To Equip People
Other name the charity uses	
Registered charity number	1116389
Charity's principal address	PO Box 801, Southsea, Hampshire

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Susans	Chair		
2	Patricia Noyce			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Bank	HSBC Bank Plc	116 Commercial Road, Portsmouth, Hants
Independent Examiner	F J Wilde FCCA DChA	Warner Wilde, 4 Marigold Drive, Bisley, Surrey GU24 9SF

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

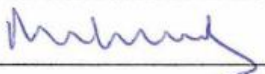
Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	PAUL KENNETH SUSANS	
Position (eg Secretary, Chair, etc)	CHAIR	
Date	23.1.23	

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Step (UK) – Seeking To Equip People		
On accounts for the year ended	31 March 2022	**Charity no (if any)**	1116389
Set out on pages	(remember to include the page numbers of additional sheets)		

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

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:	FJ Wilde	**Date:**	26/01/2023
Name:	FJ Wilde		
Relevant professional qualification(s) or body (if any):	FCCA DChA		
Address:	4 Marigold Drive Bisley GU24 9SF		

CHARITY COMMISSION FOR ENGLAND AND WALES

Step UK - Seeking to Equip People			Charity No (if any)	1116389	
Annual accounts for the period					
Period start date	01/04/2021	To	Period end date	31/03/2022	

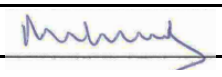
Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	14,696	61,640	-	76,336	88,647
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	14,696	61,640	-	76,336	88,647
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	14,484	53,567	-	68,051	110,784
Separate material item of expense	S10	-	-	-	-	-
Other	S11	1,144	-	-	1,144	1,115
Total	S12	15,628	53,567	-	69,195	111,899
Net income/(expenditure) before investment gains/(losses)	S13	- 932	8,073	-	7,141	- 23,252
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 932	8,073	-	7,141	- 23,252
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 932	8,073	-	7,141	- 23,252
Reconciliation of funds:						
Total funds brought forward	S21	7,307	93,172	-	100,479	123,731
Total funds carried forward	S22	6,375	101,245	-	107,620	100,479

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	1,824	1,700	-	3,524	3,967
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	5,276	99,545	-	104,821	97,190
Total current assets	B10	7,100	101,245	-	108,345	101,157
Creditors: amounts falling due within one year (Note 20)	B11	725	-	-	725	678
Net current assets/(liabilities)	B12	6,375	101,245	-	107,620	100,479
Total assets less current liabilities	B13	6,375	101,245	-	107,620	100,479
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	6,375	101,245	-	107,620	100,479
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		101,245		101,245	93,172
Unrestricted funds	B19	6,375		-	6,375	7,307
Revaluation reserve	B20				-	
Total funds	B21	6,375	101,245	-	107,620	100,479

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	PAUL KENNETH SUSANS	23.1.23

Section C Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities*.**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***not applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	

(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other			

		Yes	No	N/a
	benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	✓	✓	✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	✓	✓	✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	✓	✓	✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓	✓	✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓	✓	✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓	✓	✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	✓	✓	✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓	✓	✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓	✓	✓
Deferred income	No material item of deferred income has been included in the accounts.	✓	✓	✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓	✓	✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓	✓	✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓	✓	✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	✓	✓	✓
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	✓	✓	✓
	They are valued at cost.	✓	✓	✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	✓	✓	✓
	They are valued at cost.	✓	✓	✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	✓	✓	✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	✓	✓	✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	✓	✓	✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	✓	✓	✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	✓	✓	✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

Current asset investments

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C **Notes to the accounts** **(cont)**

Note 3 **Analysis of income**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Sponsorship for international workers	-	47,213	-	47,213	48,680
	Foster Care	-	14,267	-	14,267	-
	General Donations	14,696	-	-	14,696	24,252
	Refugees	-	160	-	160	15,715
		-	-	-	-	
		-	-	-	-	-
		-	-	-	-	
	Total	14,696	61,640	-	76,336	88,647
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		14,696	61,640	-	76,336	88,647

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Section C **Notes to the accounts** **(cont)**

Note 6 Analysis of expenditure

Analysis	This year: Unrestricted funds	This year: Restricted income funds	This year: Endowment funds	This year: Total funds	Last year: Unrestricted funds	Last year: Restricted income funds	Last year: Endowment funds	Last year: Total funds
Expenditure on raising funds:				£				£
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-				-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Field Directors	-	30,500	-	30,500	-	39,500	-	39,500
Consultancy	-	8,800	-	8,800	-	10,630	-	10,630
Refugee Appeal grant		-		-		24,403	-	24,403
Foster Care Grant		14,267		14,267		55		55
Unrestricted Grant to STEP(UK)	14,010	-		14,010	35,706			35,706
Support Costs	474	-	-	474	490	-	-	490
Training	-	-	-	-	-	-	-	-
Working expenses	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	14,484	53,567	-	68,051	36,196	74,588	-	110,784
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Board Insurance	281	-	-	281	281	-	-	281
Independent Examination and	725	-	-	725	678	-	-	678
Professional fees	-	-	-	-	156	-	-	156
Memberships	125			125				
Companies House	13	-	-	13	-	-	-	-
Total other expenditure	1,144	-	-	1,144	1,115	-	-	1,115
TOTAL EXPENDITURE	15,628	53,567	-	69,195	37,311	74,588	-	111,899

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year: Activities undertaken directly	This year: Grant funding of activities	This year: Support Costs	This year: Total this year	Last year: Activities undertaken directly	Last year: Grant funding of activities	Last year: Support Costs	Last year: Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Office Costs	-	474	-	-	474	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	474	-	-	474	

Last year

Support cost (examples)	Raising funds	Activity	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Office Costs	-	490	-	-	490	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	490	-	-	490	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	725	678
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Section C Notes to the accounts (cont)

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Charitable Activity - Core	8,800.00	30,500.00	-	39,300.00
Foster Care	14,267.00	-	-	14,267.00
Unrestricted to STEP (UK)	14,010.00	-	-	14,010.00
				-
	-	-	-	-
Total	**37,077**	**30,500**	**-**	**67,577**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Consultancy	support objects of Step (UK)	8,800
Step (UK)	support foster care progamme	14,267
Step (UK)	support work of the charity	14,010
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**37,077**
Other unanalysed grants		-
TOTAL GRANTS PAID		37,077

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Charitable Activity - Core	10,630.00	39,500.00	-	**50,130.00**
Refugee Appeal	24,403.00	-	-	**24,403.00**
Foster Care	55.00	-	-	**55.00**
Unrestricted to STEP (UK)	35,706.00	-	-	**35,706.00**
Total	**70,794**	**39,500**	**-**	**110,294**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Consultancy	support objects of Step (UK)	10,630
Step (UK)	support work with refugees in Iraq	24,403
Step (UK)	support foster care progamme	55
Step (UK)	support work of the charity	35,706
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**70,794**
Other unanalysed grants		-
TOTAL GRANTS PAID		70,794

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
	-	-
Trade debtors	-	-
Prepayments and accrued income	3,524	3,967
Other debtors	3,524	3,967
Total		

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors - Gift Aid	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	725	678	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	725	678	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

This year	Last year

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	104,821	97,190
Other	-	-
Total	104,821	97,190

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Appeal	R	For work with refugees	30	100		-	-	130
Refugees	R	For work with refugees	15	60		-	-	75
Foster Care	R	For costs associated with Foster Care projects	-	14,267	- 14,267	-	-	-
International worker support	R	For international workers	93,127	47,213	- 39,300	-	-	101,040
			-	-		-	-	-
General Fund	UR		7,307	14,696	- 15,628	-	-	6,375
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	100,479	76,336	- 69,195	-	-	107,620

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Appeal	R	For work with refugees	7,338	655	- 7,963	-	-	30
Refugees	R	For work with refugees	1,395	15,060	- 16,440	-	-	15
Foster Care	R	For costs associated with Foster Care projects	55	-	- 55	-	-	-
International worker support	R	For international workers	94,577	48,680	- 50,130	-	-	93,127
			-	-	-	-	-	-
General Fund	UR		20,366	24,252	- 37,311	-	-	7,307
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	123,731	88,647	- 111,899	-	-	100,479

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Last year

There have been no related party transactions in the reporting period (True or False) | TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

STEP (UK) - SEEKING TO EQUIP PEOPLE UK

England & Wales - Charity number 1116389

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 April 2020 Period start date To 31 March 2021 Period end date

Charity name:STEP (UK) – Seeking to Equip People UK

Charity registration number: 1116389

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	STEP (UK) was established by a Trust Deed dated 8 September 2006 as an awareness and fundraising charity supporting child protection in Iraqi Kurdistan. The Charity supports volunteers and gives grants and donations for project work, working closely with STEP (UK) (charity number 1125183), a charitable company (number 6265570).
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	See Achievements and Performance below
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Grants are made to STEP (UK) (charity number 1125183). All grants are approved by the trustees before any transfer is made. When funds received by the Trust are for a specific restricted purpose, then this is communicated to STEP (UK) on transfer and the funds are treated as restricted within that charity.
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	The volunteers supported by the charity have continued to have a significant impact in providing child protection in the region, specifically in their management and operations roles. They have overseen a large increase in the reach and the impact of the work in Iraq in response to the crisis
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The projects supported by Step have continued to have a significant impact on the children using the drop-in-centre in the main city that Step operates in and a large number of children taking advantage of the safe-space provision in refugee camps for displaced people and families. The provision of services was affected during the year by the Covid 19 crisis, when some services had to be moved online.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Incoming resources for the year increased significantly to £88,647 compared with £58,306 for the previous year. The increase reflects a number of grants from Christian Trusts and Foundations, either for our work with refugees or to support the general work of STEP. £64,395 (2020: £48,461) was restricted income. We are grateful for the ongoing support from a number of churches in the UK and Netherlands. We are also grateful to the individual donors who continue to support the work with regular and one-off donations. Our expenditure on charitable activities was £110,784 compared to £48,403 in the previous year. This included £35,706 of grants to STEP (UK). Expenditure on charitable activities comprised 99% (2020:98%) of total expenditure.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trustees are careful to keep funds aside to meet the known needs and a contingency for unexpected demands
Amount of reserves held	Para 1.22	General reserves of £7,307 and restricted reserves of £93,172 were held as at 31 March 2021.
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from organisations in the UK and the Netherlands, and individual supporters.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	No new Trustees were recruited during the year, however the trust generally recruits trustees by personal recommendation, inviting them to observe a board meeting then holding a discussion with the proposed new and existing Trustees to assess suitability.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Board now consists of two Trustees, Mrs Patricia Noyce and Mr Paul Susans. The Board met regularly throughout the period, normally with the Directors of STEP (UK) Ltd in attendance. The field director and the operations director for Step joined most meetings in person or via video link. Each Board meeting included an update on projects supported by the charity, together with information about the activities of the volunteers we support. This enabled the Board to ensure that the aims of our support are achieved for the benefit of children and families in one of the most troubled regions of the world. The Board also reviewed the financial affairs of the charity at each meeting, ensuring that incoming resources were applied appropriately to the aims of the charity. The Trustees' reserves policy is to ensure that funds are available for known needs and a contingency for unexpected demands.
Relationship with any related parties	Para 1.51	

Reference and Administrative details

Charity name	Step UK – Seeking To Equip People
Other name the charity uses	
Registered charity number	1116389
Charity's principal address	PO Box 801, Southsea, Hampshire

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Susans	Chair		
2	Patricia Noyce			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Bank	HSBC Bank Plc	116 Commercial Road, Portsmouth, Hants
Independent Examiner	F J Wilde FCCA DChA	Warner Wilde, 4 Marigold Drive, Bisley, Surrey GU24 9SF

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

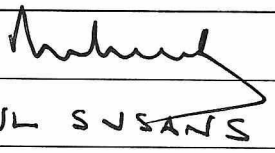
Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	PAUL SUSANS	
Position (eg Secretary, Chair, etc)	TRUSTEE	
Date	13-1-22	

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Step (UK) – Seeking To Equip People		
On accounts for the year ended	31 March 2021	**Charity no (if any)**	1116389
Set out on pages	1 – 20 (remember to include the page numbers of additional sheets)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete* [ ] *if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

** Please delete the words in the brackets if they do not apply.*

Signed:	FJ Wilde	**Date:**	14/01/2022
Name:	FJ Wilde		
Relevant professional qualification(s) or body	FCCA DChA		

(if any):	
Address:	4 Marigold Drive
	Bisley
	GU24 9SF

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

CHARITY COMMISSION FOR ENGLAND AND WALES

Step UK - Seeking to Equip People			Charity No (if any)	1116389	
Annual accounts for the period					
Period start date	01/04/2020	To	Period end date	31/03/2021	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	24,252	64,395	-	88,647	58,306
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	24,252	64,395	-	88,647	58,306
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	36,196	74,588	-	110,784	48,403
Separate material item of expense	S10	-	-	-	-	-
Other	S11	1,115	-	-	1,115	1,059
Total	S12	37,311	74,588	-	111,899	49,462
Net income/(expenditure) before investment gains/(losses)	S13	- 13,059	- 10,193	-	- 23,252	8,844
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 13,059	- 10,193	-	- 23,252	8,844
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 13,059	- 10,193	-	- 23,252	8,844
Reconciliation of funds:						
Total funds brought forward	S21	20,366	103,365	-	123,731	114,887
Total funds carried forward	S22	7,307	93,172	-	100,479	123,731

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	1,569	2,398	-	3,967	3,175
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	6,416	90,774	-	97,190	123,610
Total current assets	B10	7,985	93,172	-	101,157	126,785
Creditors: amounts falling due within one year (Note 20)	B11	678	-	-	678	3,054
Net current assets/(liabilities)	B12	7,307	93,172	-	100,479	123,731
Total assets less current liabilities	B13	7,307	93,172	-	100,479	123,731
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	7,307	93,172	-	100,479	123,731
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		93,172		93,172	103,365
Unrestricted funds	B19	7,307		-	7,307	20,366
Revaluation reserve	B20				-	
Total funds	B21	7,307	93,172	-	100,479	123,731

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	PAUL SUSANS	13-01-22

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	*not applicable*
Disclosure of any uncertainties that make the going concern assumption doubtful;	*not applicable*
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	*not applicable*

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓

		Yes	No	N/a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.			✓
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.			✓
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		

Current asset investments

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Sponsorship for international workers	-	48,680	-	48,680	46,596
	Refugee appeal	-	-	-	-	-
	General Donations	24,252	-	-	24,252	9,845
	Refugees	-	15,715	-	15,715	1,865
		-	-	-	-	
		-	-	-	-	-
		-	-	-	-	
	Total	24,252	64,395	-	88,647	58,306
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		24,252	64,395	-	88,647	58,306

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.	
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Section C Notes to the accounts (cont)

Note 6 Analysis of expenditure

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Just Giving Fees	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-				-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Field Directors	-	39,500	-	39,500	-	27,450	-	27,450
Consultancy	-	10,630	-	10,630	-	7,330	-	7,330
Refugee Appeal grant		24,403		24,403		10,000	-	10,000
Foster Care Grant		55		55				
Unrestricted Grant to STEP(UK)	35,706	-		35,706				
Support Costs	490	-	-	490	423	-	-	423
Training	-	-	-	-	3,200	-	-	3,200
Working expenses	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	36,196	74,588	-	110,784	3,623	44,780	-	48,403
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Board Insurance	281	-	-	281	281	-	-	281
Independent Examination and Statutory	678	-	-	678	654	-	-	654
Professional fees	156	-	-	156	111	-	-	111
Companies House	-	-	-	-	13	-	-	13
Total other expenditure	1,115	-	-	1,115	1,059	-	-	1,059
TOTAL EXPENDITURE	37,311	74,588	-	111,899	4,682	44,780	-	49,462

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Last year Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Office Costs	-	490	-	-	490	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	490	-	-	490	

Last year

Support cost (examples)	Raising funds	Activity	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Office Costs	-	423	-	-	423	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	423	-	-	423	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	678	654
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Charitable Activity - Core	10,630.00	39,500.00	-	50,130.00
Refugee Appeal	24,403.00	-	-	24,403.00
Foster Care	55.00	-	-	55.00
Unrestricted to STEP (UK)	35,706.00			35,706.00
	-	-	-	-
Total	**70,794**	**39,500**	**-**	**110,294**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	*Yes*	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Consultancy	support objects of Step (UK)	10,630
Step (UK)	support work with refugees in Iraq	24,403
Step (UK)	support foster care progamme	55
Step (UK)	support work of the charity	35,706
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**70,794**
Other unanalysed grants		-
TOTAL GRANTS PAID		70,794

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Charitable Activity - Core	7,330.00	27,450.00	-	**34,780.00**
Refugee Appeal	10,000.00	-	-	**10,000.00**
	-	-	-	-
	-	-	-	-
Total	**17,330**	**27,450**	-	**44,780**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	*Yes*	*Please provide details of charity's URL.*
	No	*Provide details below*

Names of institution	Purpose	Total amount of grants paid £
Consultancy	support objects of Step (UK)	7,330
STEP (UK)	support work with refugees in Iraq	10,000
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**17,330**
Other unanalysed grants		-
TOTAL GRANTS PAID		17,330

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
	-	-
Trade debtors	-	-
Prepayments and accrued income	3,967	3,175
Other debtors	3,967	3,175
Total		

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors - Gift Aid	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	678	3,054	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	678	3,054	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	97,190	123,610
Other	-	-
Total	97,190	123,610

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Appeal (DIC)	R	Drop in Centre costs	7,338	655	- 7,963	-	-	30
Refugees	R	For work with refugees	1,395	15,060	- 16,440	-	-	15
Foster Care	R	For costs associated with Foster Care projects	55	-	- 55	-	-	-
International worker support	R	For international workers	94,577	48,680	- 50,130	-	-	93,127
			-	-	-	-	-	-
General Fund	UR		20,366	24,252	- 37,311	-	-	7,307
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	123,731	88,647	- 111,899	-	-	100,479

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Appeal (DIC)	R	Drop in Centre costs	15,533	1,805	- 10,000	-	-	7,338
Refugees	R	For work with refugees	1,335	60	-	-	-	1,395
Foster Care	R	For costs associated with Foster Care projects	55	-	-	-	-	55
International worker support	R	For international workers	82,761	46,596	- 34,780	-	-	94,577
			-	-	-	-	-	-
General Fund	UR		15,203	9,845	- 4,682	-	-	20,366
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	114,887	58,306	- 49,462	-	-	123,731

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) | TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) | TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Last year

There have been no related party transactions in the reporting period (True or False) TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.