

STEP (SUPPORTING THE ELDERLY PEOPLE)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST AUGUST 2023

Charity Commission Reference Number 1126445

Company Registered Number 06662077



WALTER DAWSON & SON
CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

STEP (SUPPORTING THE ELDERLY PEOPLE)
REPORT AND FINANCIAL STATEMENTS

<u>Contents</u>	<u>Page</u>
Legal and Administrative Information	1.
Statement of Trustees' Responsibilities	2.
Report of the Trustees	3 - 4.
Independent Examiner's Report	5 - 6.
Statement of Financial Activities	7.
Balance Sheet	8.
Notes to the Financial Statements	9 - 15.

STEP (SUPPORTING THE ELDERLY PEOPLE)
LEGAL AND ADMINISTRATIVE INFORMATION

1. CONSTITUTION

STEP (Supporting the Elderly People) is a company limited by a guarantee (Company No. 06662077) and a registered charity (Charity No. 1126445) governed by its Memorandum and Articles of Association.

2. DIRECTORS AND TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

<u>Chairman:</u>	Cherralyn Dennison
<u>Secretary:</u>	Wendy Moore
<u>Treasurer:</u>	Pamela Gaunt
<u>Trustees:</u>	Pamela Gaunt Janet Patrick-Marshall Patricia Llewellyn
<u>Independent Examiner:</u>	Walter Dawson & Son First Floor Unit 12 Pennine Business Park Longbow Close Bradley Huddersfield HD2 1GQ
<u>Bankers:</u>	Yorkshire Bank PLC 6 Otley Road Leeds LS26 2AA
<u>Registered Office:</u>	Shannon House Spen Lane Leeds LS16 5EJ

STEP (SUPPORTING THE ELDERLY PEOPLE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing a trustee's report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity's trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

In so far as the trustees are aware:

- (a) there is no relevant audit information of which the charitable company's auditors are unaware; And
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

STEP (SUPPORTING THE ELDERLY PEOPLE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2023

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31st August 2023 which are also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with the Charities Act 2011, Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

1. Structure, Governance and Management

The trustees are responsible for setting objectives and priorities for STEP, Whilst the day-to-day management is delegated by the STEP manager. The trustees are elected as required by current trustees from a waiting list.

2. Objectives and Activities

STEP objectives are the promotion of any charitable purposes for the benefit of older people in the area served by STEP and defined in the memorandum of association. This involves assisting individuals to resolve issues relating to benefits, home security, home heating and other personal/home problems. It also involves the organisation and promotion of a range of social events, designed to resolve social isolation issues, for example weekly drop-in/coffee mornings and day-outings. When planning the activities for the year, the trustees have considered the commission's guidance on public benefit.

3. Achievements and Performance

STEP membership continues to grow; the increase in numbers comes from outreach work, referrals, and member's word of mouth recommendation. There is continuing strong participation by members in all organised activities. Regular feedback from members bears testament to the quality of STEP's range of services and performance. STEP's achievements are down to efforts of the trustees, STEP managers, staff and volunteers.

STEP (SUPPORTING THE ELDERLY PEOPLE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2023

4. Financial Review

This is the third year of the 5-year contract (with a 5 year add on) from Leeds City Council to provide services for older people, awarded after STEP's successful bid. This funding together with additional monies from grants or contributions from organised events, covers salaries for the full-time manager, 5 part time staff and basic office running costs. STEP continues to be successful in obtaining various small grants. These represent only a small part of STEP's income and are likely to remain a minor part of revenue. In order to maintain reserves, all events are planned based on being, or becoming, self sustaining in terms of running costs.

5. Future Plans

STEP continues to work within the area it covers to encourage and support people over 60 to attend our centre to improve their social isolation. We are also here to help where needed with various problems that may occur. Our regular daily activities prove popular and our information cafe is a great place for members to meet their friends over a cuppa. We continue to market and promote our work across the area we cover.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice. In preparing this report advantage has been taken of the small companies exemption.

This report was approved and authorised for issue by the Trustees on 22/08/2024 and signed on their behalf by:

Pamela Gaunt

Chairman

STEP (SUPPORTING THE ELDERLY PEOPLE)
INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 31st August 2023 which are set out on pages 7 to 15.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

- (a) accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act; or
- (b) the financial statements do not accord with those accounting records; or
- (c) the financial statements do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (d) the financial statement have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

Independent Examiner's Statement (continued)

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 financial statements to be reached.

Julie Young FCCA ACA
WALTER DAWSON & SON

Chartered Accountants
First Floor, Unit 12, Pennine
Business Park
Longbow Close
Bradley
Huddersfield
HD2 1GQ

22 August 2024

STEP (SUPPORTING THE ELDERLY PEOPLE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST AUGUST 2023

	Notes	Unrestricted Funds	Total 2023	Total 2022
		£	£	£
<u>INCOME AND ENDOWMENTS</u>				
<u>FROM:</u>				
Charitable Activities	5	121,010	121,010	108,398
Other	6	-	-	-
<u>TOTAL INCOME AND ENDOWMENTS</u>		<u>121,010</u>	<u>121,010</u>	<u>108,398</u>
<u>EXPENDITURE ON:</u>				
Charitable Activities	7	45,334	45,334	15,524
Other	8	102,614	102,614	15,773
<u>TOTAL EXPENDITURE</u>		<u>147,948</u>	<u>147,948</u>	<u>31,297</u>
<u>NET MOVEMENTS IN FUNDS</u>		<u>(26,938)</u>	<u>(26,938)</u>	<u>77,101</u>
<u>RECONCILIATION OF FUNDS</u>				
Total Funds at 1st September 2022		275,826	275,826	198,725
Total Funds at 31st August 2023		<u>248,888</u>	<u>248,888</u>	<u>275,826</u>

All incoming resources and resources expended derive from continuing activities.

STEP (SUPPORTING THE ELDERLY PEOPLE)
BALANCE SHEET AS AT 31ST AUGUST 2023

		<u>2023</u>		<u>2022</u>	
	<u>Notes</u>	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	12		2,621		5,102
<u>CURRENT ASSETS</u>					
Debtors	13	1,190		692	
Cash at Bank and in Hand		246,002		272,532	
		<u>247,192</u>		<u>273,224</u>	
<u>CREDITORS: Amounts Falling Due Within One Year</u>					
	14	<u>(925)</u>		<u>(2,501)</u>	
<u>NET CURRENT ASSETS</u>					
			246,267		270,723
			<u>248,888</u>		<u>275,826</u>
The Funds of the Charity:					
<u>UNRESTRICTED FUNDS</u>					
General Funds	17	248,888		275,826	
Designated Funds		<u>-</u>		<u>-</u>	
			248,888		275,826
			<u>248,888</u>		<u>275,826</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006. Members have not required the company under Section 476 of the Act to have an audit for the year ended 31st August 2023. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 of the Act, and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company, as at 31st August 2023, and of its surplus for the year then ended in accordance with the requirements of Section 396 of the Act, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the charitable company.

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

The financial statements were approved and authorised for issue by the Trustees on 22nd August 2024 and signed on their behalf by:

Pamela Gaunt TRUSTEE

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2023

1. STATUTORY INFORMATION

STEP (Supporting the Elderly People) is a charitable company domiciled in England and Wales, registered number 06662077. The principal place of business is Shannon House, Off Spen Lane, Leeds, LS16 5EJ.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102), Charities SORP (FRS 102) and the Companies Act 2006.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

(a) Donations, Legacies and Similar Incoming Resources

Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

(b) Grants Receivable and Local Authority Fees

Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income resources in the period for which it has been received.

(c) Investment Income and Rental Income

Income from investments and from rental income is included in the SOFA in the year in which it is receivable.

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2023

3. ACCOUNTING POLICIES (continued)

(d) Expenditure

All expenditure is included on an annual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

(e) Tangible Fixed Assets

Depreciation is provided on a reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Fixtures and Fittings	20% per annum on written down value
-----------------------	-------------------------------------

(f) Leasing

Rentals payable under operating leases are charged to the SOFA on a straight line basis over the period of the leases. The benefits of lease incentives are recognised in the SOFA over the lease period on a straight line basis.

(g) Fund Accounting

Funds held by the charity are either:

- . *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- . *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- . *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2023

3. ACCOUNTING POLICIES (continued)

(h) Cash Flow Statements

The charity qualifies as a small company under the Companies Act 2006. The trustees have elected to take advantage of the exemptions under FRS 102 not to prepare a cash flow statement.

4. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

5. CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2023	Total 2022
	£	£	£
Leeds LCC	107,261	107,261	107,261
Employment Allowance	5,008	5,008	4,182
Group Efforts	4,741	4,741	150
Grants	4,000	4,000	(3,195)
	<u>121,010</u>	<u>121,010</u>	<u>108,398</u>

6. OTHER INCOME

	Unrestricted Funds	Total 2023	Total 2022
	£	£	£
LCC Business Rates Grant	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2023

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2023	Total 2022
	£	£	£
Minibus Hire and Outings	42,211	42,211	9,794
Travel Expenses	287	287	1,681
Training	370	370	391
Fundraising Expenses	1,603	1,603	2,814
Subscriptions	863	863	844
	<u>45,334</u>	<u>45,334</u>	<u>15,524</u>

8. OTHER COSTS

	Unrestricted Funds	Total 2023	Total 2022
	£	£	£
Depreciation	655	655	1,276
Loss on Disposal	202	202	-
Light and Heat	3,379	3,379	9,793
Wages	73,267	73,267	59,571
Rent	10,176	10,176	(71,908)
Insurance	832	832	940
Printing, Postage and Stationery	1,235	1,235	606
Equipment Lease	1,403	1,403	1,232
Repairs	4,189	4,189	6,043
Telephone	667	667	1,118
Accountancy	177	177	834
Sundries	5,902	5,902	5,814
Bank Charges	114	114	15
Rates and Water	417	417	439
	<u>102,614</u>	<u>102,614</u>	<u>15,773</u>

9. STAFF COSTS AND TRUSTEES' REMUNERATION

	2023	2022
	£	£
Wages and Salaries	66,226	53,017
Social Security Costs	5,176	5,014
Other Pension Costs	1,865	1,541
	<u>73,267</u>	<u>59,571</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2023

9. STAFF COSTS AND TRUSTEES REMUNERATION (continued)

No employee received remuneration amounting to more than £60,000 in either year.

Trustees received no remuneration and were not reimbursed for any of their expenses in

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<u>2023</u>	<u>2022</u>
	No.	No.
Charitable Activities	3	3
Governance	3	3
	<u>6</u>	<u>6</u>

10. NET INCOME/(EXPENDITURE) FOR THE YEAR

	<u>2023</u>	<u>2022</u>
	£	£
This is stated after charging:		
Depreciation	655	1,276
Accountants Fee	177	834
	<u>832</u>	<u>2,110</u>

11. CORPORATION TAX

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

STEP (SUPPORTING THE ELDERLY PEOPLE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST AUGUST 2023

12. TANGIBLE FIXED ASSETS

	Motor Vehicles	Fixtures and Fittings	Total
	£	£	£
<u>Cost:</u>			
At 1st September 2022	5,375	9,037	14,412
Additions	-	375	375
Disposals	(5,375)	-	(5,375)
At 31st August 2023	-	9,412	9,412
<u>Depreciation:</u>			
At 1st September 2022	3,173	6,136	9,309
Charge for Year	-	655	655
Disposal Depreciation	(3,173)	-	(3,173)
At 31st August 2023	-	6,791	6,791
<u>Net Book Value:</u>			
At 31st August 2023	-	2,621	2,621
At 31st August 2022	2,202	2,901	5,103

13. DEBTORS

	2023	2022
	£	£
Prepayments and Accrued Income	1,190	692
	1,190	692

14. CREDITORS: Amounts Falling Due Within One Year

	2023	2022
	£	£
Accruals and Deferred Income	925	2,501
	925	2,501

15. LEASING COMMITMENTS

The charity had total commitments under non-cancellable operating leases as detailed

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2023

	<u>2023</u>	<u>2022</u>
	£	£
<u>Operating Leases Which Expire:</u>		
Within One Year	-	-
Between One to Five Years	10,600	24,733
After More than Five Years	-	-
	<u>10,600</u>	<u>24,733</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>General Funds</u>	<u>Total Funds</u>
	£	£
Tangible Fixed Assets	2,621	7,163
Current Assets	247,192	244,191
Current Liabilities	(925)	(72,006)
Net Assets at 31st August 2023	<u>248,888</u>	<u>179,348</u>

STEP (SUPPORTING THE ELDERLY PEOPLE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2023

17. MOVEMENT IN FUNDS

	At 1st September 2022	Income	Expen- diture	At 31st August 2023
	£	£	£	£
<u>Unrestricted Funds</u>				
General Funds	275,826	121,010	(147,948)	248,888
Total Unrestricted Funds	275,826	121,010	(147,948)	248,888
 TOTAL FUNDS	 275,826	 121,010	 (147,948)	 248,888