

STEADY STEPS PRE-SCHOOL
(Limited by Guarantee)

REPORT OF THE TRUSTEES
and
STATEMENT OF ACCOUNTS

31 August 2022

Company registration number: 6403351

Charity registration number: 1128288

STEADY STEPS PRE-SCHOOL
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Year ended 31 August 2022

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**THE CHARITY, ITS MEMBERS,
BOARD OF TRUSTEES, STAFF AND PROFESSIONAL ADVISERS**

Year ended 31 August 2022

THE TRUST:

Registered name : Steady Steps Pre-School
Legal status : Company limited by guarantee
Registered office : Copse Lane
Gosport
Hampshire PO13 0DH
Company registration no. : 6403351
Registered charity no. : 1128288
Telephone number : 01329 237338
Email address : steadysteps@hotmail.co.uk

BOARD OF TRUSTEES

Officers

Treasurer: Joseph Harris

Elected members

Joseph Harris	Julie Pickthall	Cheree Rathbone
Andrew Brown	Clarice Bailey	Michelle Aston
Jennifer McKeever	Kirsty Kitchen	Teresa Arnold
Lauren Carpenter		

Teresa Arnold appointed effective 20 June 2023
Lauren Carpenter appointed effective 17 October 2022
Cheree Rathbone resigned effective 25 June 2023
Jennifer McKeever resigned effective 22 November 2022
Kirsty Kitchen resigned effective 6 January 2022

COMPANY SECRETARY

Clarice Bailey

MANAGEMENT

Early Years Practitioner: Julie Pickthall

PROFESSIONAL ADVISERS

Independent examiner: D Clarke ACA, Wood, Hicks & Co Ltd,
Chartered Accountants, Units 1-2 Warrior Court,
9-11 Mumby Road, Gosport, Hampshire, PO12 1BS
Bankers: Lloyds, 20-24 High Street, Gosport, Hampshire,
PO12 1DE

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TRUSTEES' ANNUAL REPORT

Year ended 31 August 2022

AIMS AND OBJECTIVES:

Steady Steps Pre-school provides quality care and education to children aged from 2 years rising to 5. Our aim is to enhance the learning and development of children under the statutory school age by:

- Providing a warm safe environment
- Providing appropriate play based educational activities and care facilities based on the child's individual needs, interests and abilities
- Respecting diversity and promote equality of opportunity to children to ensure each child can reach their full potential while in our care
- Working closely with parents and carers
- Working closely with other agencies involved in the welfare of the child and or family
- Ensure the practice manager remains up to date with current practice and legislation
- Ensuring all staff have relevant qualifications and experience to carry out their duties to a high standard and can evidence on-going continual professional development
- Adhering to the aims and objectives of the pre School Learning Alliance

POWERS:

To pursuance of the objectives, the pre-school shall have the following powers:-

- To provide accommodation and equipment
- To raise money to pay for the pre-school activities
- To make such payments as shall be necessary

RESERVES:

To set aside funds for special purposes or as reserves against future expenditure. In accordance with the Pre-schools Articles of Association the setting is permitted to engage in lawful activity that shall further the Charitable objectives. Money not immediately required to meet objectives may be kept as reserves for the purpose of furthering the charitable objectives e.g. future sustainability and development. We aim to utilise income from restricted funds as soon as reasonably possible after receipt.

FINANCIAL POSITION:

The Trustees consider that the financial position of the Pre-school is satisfactory and that the Charities assets are available and adequate to fulfil its obligations.

FAMILY DYNAMICS:

As an inclusive setting we continue to provide care and education to a diverse range of families within our local community and surrounding areas. Family dynamics this year include;

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Year ended 31 August 2022

- Vulnerable families
- Young parents
- Service families
- Children with SEND
- Looked After children
- Ethnic Minority
- Mental Health related illnesses

At Steady Steps we aim to ensure every child regardless of the family circumstance can reach their full potential during their time with us. To achieve this we value the importance of working in partnership with the parents/carers by offering throughout the year:

- Open door policy
- Informal and formal meetings
- Service family coffee mornings
- Family events (fund raising fetes, children's performances, community walks)
- Stay and play sessions
- Celebrate family members day
- Working with other agencies for support and guidance.

In the Nursery room we had children attend who were in receipt of 2 year funding, and in the pre-school vulnerable children were in receipt of Early Years Pupil Premium.

ACHIEVEMENTS AND PERFORMANCE:

Mrs Brown and Miss Payne have completed their Level 4 Early Years Educator course. Mrs Brown will continue to study towards her Ba in Early Years

On 14th January 2022 a routine inspection by Ofsted was carried out, we were graded Outstanding for the second time in a row, this is a huge achievement post COVID. We will be celebrating in the summer.

On Weds 2nd November 2022 after completing a lengthy and in-depth audit that spanned almost two years of practice, an Assessor from the NDNA came to spend the day in the setting. After compiling her report, it went to panel on the 30th November where we were awarded Platinum Status. This is a quality mark of Child Care and Education that parents can search for when they are looking for an Early Years Setting.

We held a very successful sponsor event and raffle during this financial period, the funds helped to enhance our outdoor play environment for the children and fund our celebration party that we hosted for the children and families of Steady Steps.

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DEVELOPMENT PLANS FOR THE FUTURE:

We continue to enhance the way in which we create partnerships with parents and carers. It is still our intention to form a Parent run group to enable them to have a voice and share their ideas. We are making plans for the manager and room leaders will provide informative workshops for all parents in the future.

We continue to look at ways to include the local community and environment as a source of learning. A sense of community plays an important role in the development of a child's feelings of belonging and security. We acknowledge that *early years' experience* should build on what children already know and can do and believe that Community influences can have a positive impact on children by making investments that support healthy social and cognitive development. Children are more likely to succeed in school and boost children's/human cultural capital, a key ingredient for building strong communities.

In response to the needs of our youngest children in the community and the impact of children born during the pandemic we have made the decision to take children from the age of 18months. This is to enable socialisation and to support early speech, language and communication skills.

We also plan to work closely with the Health Visiting team and offer a weight and height clinic in our setting.

In September 2022 we hope to offer an apprenticeship to a local student.

The accounting period was successfully changed and from August 2021 our financial period will be from September 1st to 31st August.

STRUCTURE, GOVERNANCE AND MANAGEMENT:

Please refer to page 3 of the Financial Accounts for year ending August 2022 'The charity, its Members, Board of Trustees, Staff and Professional Advisors'.

Our setting continues to be governed by its Memorandum and Articles of Association, is Company Limited by Guarantee as defined by the Companies Act 2006. In accordance with the Articles the Charity is managed by the Committee, the Trustees (Charities Act 2006) is made up of Affiliated and non-affiliated members. The Trustees are appointed on the basis of their willingness to meet the roles and responsibilities of a Trustee, complete a full induction and have an enhanced DBS certificate (this process is part of the induction requirements). The committee meet termly and decisions are made by a majority decision.

The Trustees have had regard to the Charity Commission guidance on public benefit.

We continue to employ a manager who is also a director/Trustee in accordance with the Memorandum and Articles of association.

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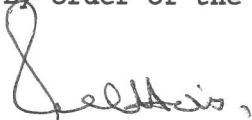
TRUSTEES' ANNUAL REPORT

Year ended 31 August 2022

REFERENCES AND ADMINISTRATION DETAILS:

Please refer to page 3 of the Financial Accounts for year ending August 2022
'The charity, its Members, Board of Trustees, Staff and Professional
Advisors'.

By order of the Board



..... Treasurer

J A Harris

26 August 2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

STEADY STEPS PRE-SCHOOL

(Limited by Guarantee)

I report to the charity trustees on my examination of the financial accounts of the Company for the year ended 31 August 2022 which are set out on pages 9 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (who are also the directors of the Company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention that gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or,
- the accounts do not accord with such records; or,
- the accounts do not comply with the relevant accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or,
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102), second edition October 2019.

I have no concerns and have come across no 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.


.....
D Clarke ACA

26 August 2023

Wood, Hicks & Co.
Chartered Accountants
Units 1-2 Warrior Court,
9-11 Mumby Road,
Gosport
Hampshire PO12 1BS

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BALANCE SHEET

31 August 2022

	<u>Note</u>	<u>2022</u> £	<u>2021</u> £
FIXED ASSETS			
Tangible fixed assets	4	<u>96,899</u>	<u>105,028</u>
CURRENT ASSETS			
Stock		350	350
Debtors and prepayments	5	7,154	3,447
Cash at bank and in hand		<u>69,630</u>	<u>81,852</u>
		77,134	85,649
LIABILITIES			
Creditors: Amounts falling due within one year	6	<u>9,075</u>	<u>5,591</u>
NET CURRENT ASSETS		<u>68,059</u>	<u>80,058</u>
TOTAL NET ASSETS		<u><u>£164,958</u></u>	<u><u>£185,086</u></u>
THE FUNDS OF THE CHARITY:			
ACCUMULATED FUNDS			
Unrestricted funds	18,19	161,237	181,350
Restricted funds	18,19	<u>3,721</u>	<u>3,736</u>
ACCUMULATED FUNDS AT 31 August 2022		<u><u>£164,958</u></u>	<u><u>£185,086</u></u>

The directors are satisfied that the Company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the Company to obtain an audit in accordance with Section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on
26 August 2023 and signed on its behalf


 J A Harris, Treasurer

The notes set out on pages 11 to 20 form part of these financial accounts.

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STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an income and expenditure account)

Year ended 31 August 2022

	Note	2022			2021		
		Unrest- ricted £	Rest- ricted £	Total £	Unrest- ricted £	Rest- ricted £	Total £
INCOME FROM							
Donations	7	216		216	50		50
Charitable activities	8	218,869	14,023	232,892	281,886	23,170	305,056
Other trading activities	9	459		459	338		338
Investments	10	2		2	5		5
Total income		219,546	14,023	233,569	282,279	23,170	305,449
EXPENDITURE ON							
Charitable activities	11	239,578	14,038	253,616	294,825	20,587	315,412
Other expenditure	12	81		81	38		38
Total resources expended		239,659	14,038	253,697	294,863	20,587	315,450
NET INCOME (EXPENDITURE)		(20,113)	(15)	(20,128)	(12,584)	2,583	(10,001)
TRANSFERS BETWEEN FUNDS	13,18	-	-	-	-	-	-
NET MOVEMENT IN FUNDS		(20,113)	(15)	(20,128)	(12,584)	2,583	(10,001)
RECONCILIATION OF FUNDS							
Total funds brought forward	18,19	181,350	3,736	185,086	193,934	1,153	195,087
TOTAL FUNDS CARRIED FORWARD	18,19	£161,237	£3,721	£164,958	£181,350	£3,736	£185,086

The Statement of Financial Activities contains all the necessary disclosure requirements of an Income and Expenditure Account under the Companies Act 2006.

The notes set out on pages 11 to 20 form part of these financial accounts.

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NOTES TO THE ACCOUNTS

31 August 2022

NOTE 1 - LEGAL STATUS OF STEADY STEPS PRE-SCHOOL

Steady Steps Pre-School is a company limited by guarantee and not having a share capital and is a charity registered under the Charities Act 2011. It is managed by a Board of Trustees, the members of which are directors and charity trustees respectively within the meaning of the Companies Act 2006 and the Charities Act 2011.

The objectives of Steady Steps Pre-School are to provide quality early years care and education to children and their families within the community of Gosport and the neighbourhood.

NOTE 2 - NATURE AND PURPOSE OF DESIGNATED AND RESTRICTED FUNDS

Restricted

- (a) **Early year pupil premium funding**
Targeted funding for early years education for disadvantaged children.
- (b) **Meal grants**
Funding to support vulnerable households affected by COVID-19 that would meet the 'Free School Meals' criteria.
- (c) **Disability funding**
Targeted additional support for disabled children.
- (d) **Coronavirus Job Retention Scheme (CJRS) and Statutory Sick Pay (SSP) Rebate fund**
Funding to support and protect jobs in the wake of the economic impacts of the pandemic. Support for employers to continue to pay wages rather than make people redundant where salaries were not covered by continued public funding.
- (e) **Special education needs funding**
Targeted funding for early years education for special needs children.
- (f) **Income deprivation funding**
Targeted funding for early years education for low income household children.
- (g) **Discretionary grant**
Funding to support and provide assistance to vulnerable families who would otherwise struggle with energy bills, food and water bills.
- (h) **DWP grant**
Funding to help purchase equipment for member of staff with hearing impairment.

NOTE 3 - ACCOUNTING POLICIES

- (a) **Accounting policies and standards**
The financial accounts are prepared under the historical cost convention in accordance with the:
 - provisions of Financial Reporting Standard 102 (FRS 102);
 - Companies Act 2006; and,
 - Statement of Recommended Practice applicable to charities preparing accounts in accordance with FRS 102.

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NOTES TO THE ACCOUNTS

31 August 2022

NOTE 3 – ACCOUNTING POLICIES (continued)

(b) Basis of preparation of accounts

The accounts of the Charity include all the assets and liabilities under the control of its Board of Trustees. Grants and donations received for non-specific purposes or general funding are available for utilisation at the discretion of the Board. Grants and donations received for specific charitable projects are treated as restricted funds available only for use on such specified projects.

(c) Going concern

Steady Steps Pre-School was impacted by COVID-19 and the restrictions that were put in place by the Government meant that the Company could not operate at full capacity. However, the Company continued to receive government funding along with making CJRS and SSP rebate claims. This ensured that sufficient reserves were maintained. For this reason, the trustees believe that COVID-19 has not impacted the Charity's ability to continue to operate as a going concern.

(d) Fixed assets and depreciation

Fixed assets acquired are capitalised at cost and are depreciated at annual rates to arrive at their estimated residual value at the end of their useful economic lives, as follows:

Buildings	5% straight line
Furniture and equipment	25% reducing balance

(e) Stock

Stock of clothing and resources is valued at the lower of cost and net realisable value.

(f) Debtors

Debtors are stated at the amounts due to the Charity at the balance sheet date. Prepayments are recorded for the proportion of time-based expenditures attributable to the ensuing year.

(g) Cash and cash equivalents

Amounts held in bank accounts and cash at the balance sheet date. This is held to meet the day to day running costs of the charity as they fall due.

(h) Creditors

Creditors are recognised as soon as an outflow of economic benefit is considered more likely than not to occur under a legal or constructive obligation committing the Charity to pay out resources. Creditors that are current liabilities are recognised at the settlement amount expected to be paid at the balance sheet date.

(i) Taxation

The Company is a registered charity and, in the opinion of the Board, is exempt from corporation tax on its surpluses on financial activities in accordance with S.486 of the Corporation Tax Act 2010.

(j) Grant income recognition

A grant that becomes receivable on the occurrence of a certain specified future event is recognised in the financial accounts when the specified event has occurred and all the grantor's requirements associated with it have been complied with.

(k) Allocation and analysis of resources used

Central expenditures for charitable support and administration are partly met through core funding and partly from attributions to restricted funds for centrally-borne support costs.

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NOTES TO THE ACCOUNTS

31 August 2022

NOTE 4 - TANGIBLE FIXED ASSETS

<u>Year ended 31 August 2022</u>	<u>Furniture & equipment £</u>	<u>Buildings £</u>	<u>Total £</u>
Cost			
Balance at 1 September 2021	26,169	128,963	155,132
Additions	1,226		1,226
Disposals	(130)		(130)
Balance at 31 August 2022	27,265	128,963	156,228
Depreciation			
Balance at 1 September 2021	15,515	34,589	50,104
Charge for period	2,826	6,448	9,274
Disposals	(49)		(49)
Balance at 31 August 2022	18,292	41,037	59,329
Net book value			
At 31 August 2022	£8,973	£ 87,926	£ 96,899
At 31 August 2021	£10,654	£ 94,374	£105,028
<u>Period ended 31 August 2021</u>	<u>Furniture & equipment £</u>	<u>Buildings £</u>	<u>Total £</u>
Cost			
Balance at 1 April 2020	18,891	128,963	147,854
Additions	7,344		7,344
Disposals	(66)		(66)
Balance at 31 August 2021	26,169	128,963	155,132
Depreciation			
Balance at 1 April 2020	12,803	28,141	40,944
Charge for period	2,740	6,448	9,188
Disposals	(28)		(28)
Balance at 31 August 2021	15,515	34,589	50,104
Net book value			
At 31 August 2021	£10,654	£ 94,374	£105,028
At 31 March 2020	£ 6,088	£100,822	£106,910

NOTE 5 - DEBTORS

Falling due within one year

	<u>2022 £</u>	<u>2021 £</u>
Prepayments	1,868	1,570
Debtors	5,267	1,877
Other debtors	19	19
	<u>£7,154</u>	<u>£3,447</u>

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NOTE 6 – CREDITORS: Amounts falling due within one year

	<u>2022</u>	<u>2021</u>
	£	£
Tax and social security	1,968	1,763
Other creditors	1,077	978
Accrued charges	6,030	2,850
	<u>£9,075</u>	<u>£5,591</u>

NOTE 7 – INCOME FROM DONATIONS

<u>Year ended 31 August 2022</u>	<u>2022</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
General donations	£216		£216
	<u>£216</u>	<u>£ -</u>	<u>£216</u>
<u>Period ended 31 August 2021</u>	<u>2021</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
General donations	£50		£50
	<u>£50</u>	<u>£ -</u>	<u>£50</u>

NOTE 8 – INCOME FROM CHARITABLE ACTIVITIES

<u>Year ended 31 August 2022</u>	<u>2022</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Grants receivable			
<u>Monetary</u>			
Two-year old funding	20,568		20,568
Early Years Education grant	145,079		145,079
Early Years Pupil Premium funding		3,242	3,242
Special Education Needs		3,387	3,387
Income Deprivation funding		1,975	1,975
Coronavirus Job Retention Scheme funding			-
Disability funding		556	556
Meal grants funding		1,635	1,635
Discretionary grant		180	180
DWP grant		3,048	3,048
	<u>165,647</u>	<u>14,023</u>	<u>179,670</u>
Fees and other income			
User fees	52,963		52,963
Other operating income	259		259
	<u>53,222</u>	<u>-</u>	<u>53,222</u>
	<u>£218,869</u>	<u>£14,023</u>	<u>£232,892</u>

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31 August 2022

NOTE 8 - INCOME FROM CHARITABLE ACTIVITIES (continued)

<u>Period ended 31 August 2021</u>	<u>2021</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Grants receivable			
<u>Monetary</u>			
Two-year old funding	30,205		30,205
Early Years Education grant	212,402		212,402
Early Years Pupil Premium funding		2,848	2,848
Special Education Needs		1,137	1,137
Income Deprivation funding		3,584	3,584
Coronavirus Job Retention Scheme funding		10,701	10,701
Disability funding		1,780	1,780
Meal grants funding		3,120	3,120
Discretionary grant			-
DWP grant			-
	<u>242,607</u>	<u>23,170</u>	<u>265,777</u>
Fees and other income			
User fees	39,172		39,172
Other operating income	107		107
	<u>39,279</u>	<u>-</u>	<u>39,279</u>
	<u>£281,886</u>	<u>£23,170</u>	<u>£305,056</u>

NOTE 9 - OTHER TRADING ACTIVITIES

<u>Year ended 31 August 2022</u>	<u>2022</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Fundraising	459		459
	<u>£459</u>	<u>£ -</u>	<u>£459</u>
<u>Period ended 31 August 2021</u>	<u>2021</u>		
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>	<u>Total</u>
	£	£	£
Fundraising	338		338
	<u>£338</u>	<u>£ -</u>	<u>£338</u>

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NOTES TO THE ACCOUNTS

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NOTE 10 - INVESTMENT INCOME

<u>Year ended 31 August 2022</u>	2022		
	<u>Unrest- ricted</u> £	<u>Rest- ricted</u> £	<u>Total</u> £
Bank interest	2		2
	£2	£ -	£2
<u>Period ended 31 August 2021</u>	2021		
	<u>Unrest- ricted</u> £	<u>Rest- ricted</u> £	<u>Total</u> £
Bank interest	5		5
	£5	£ -	£5

NOTE 11 - EXPENDITURE ON CHARITABLE ACTIVITIES

<u>Year ended 31 August 2022</u>	2022		
	<u>Unrest- ricted</u> £	<u>Rest- ricted</u> £	<u>Total</u> £
<u>Payroll and related costs</u>			
Wages and salaries	193,252	8,571	201,823
Training, welfare and hospitality	3,766	3,048	6,814
Other employment costs			
<u>Other direct costs</u>			
Rent	15,489	609	16,098
Resources	7,729		7,729
Repairs and maintenance	1,467		1,467
Cleaning and waste disposal	664		664
Insurance	1,537		1,537
Clothing			-
Equipment expensed	58		58
Depreciation of operating equipment	2,826		2,826
Meal grant vouchers		1,635	1,635
<u>Management and administrative costs</u>			
Telephone and internet	862		862
Computer consumables	212		212
Printing and stationery	67		67
Memberships and subscriptions	1,908		1,908
Depreciation of buildings	6,448		6,448
Donations	84		84
Advertising			-
Miscellaneous expenses	25	175	200
<u>Professional and finance costs</u>			
Accountancy fees	2,385		2,385
Interest payable	4		4
Independent examiner's fee	795		795
	£239,578	£14,038	£253,616

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NOTES TO THE ACCOUNTS

31 August 2022

NOTE 11 - EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

<u>Period ended 31 August 2021</u>	<u>2021</u>	
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>
	<u>£</u>	<u>£</u>
<u>Payroll and related costs</u>		
Wages and salaries	239,116	16,871
Training, welfare and hospitality	4,791	
Other employment costs		
<u>Other direct costs</u>		
Rent	19,764	776
Resources	10,397	
Repairs and maintenance	2,648	
Cleaning and waste disposal	249	
Insurance	1,568	
Clothing	481	
Equipment expensed	573	
Depreciation of operating equipment	2,740	
Meal grant vouchers		2,940
<u>Management and administrative costs</u>		
Telephone and internet	1,149	
Computer consumables	268	
Printing and stationery	54	
Memberships and subscriptions	1,585	
Depreciation of buildings	6,448	
Donations		-
Advertising	102	
Miscellaneous expenses	42	
<u>Professional and finance costs</u>		
Accountancy fees	2,138	
Interest payable		-
Independent examiner's fee	712	
	<u>£294,825</u>	<u>£20,587</u>
		<u>£315,412</u>

NOTE 12 - OTHER EXPENDITURE

<u>Year ended 31 August 2022</u>	<u>2022</u>	
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>
	<u>£</u>	<u>£</u>
Loss on disposal of fixed assets	81	
	<u>£81</u>	<u>£ -</u>
		<u>£81</u>
<u>Period ended 31 August 2021</u>	<u>2021</u>	
	<u>Unrest- ricted</u>	<u>Rest- ricted</u>
	<u>£</u>	<u>£</u>
Loss on disposal of fixed assets	38	
	<u>£38</u>	<u>£ -</u>
		<u>£38</u>

STEADY STEPS PRE-SCHOOL
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NOTES TO THE ACCOUNTS

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NOTE 13 – TRANSFERS

No transfers have been made between funds during the period.

NOTE 14 – PAYROLL AND STAFFING

	<u>2022</u> £	<u>2021</u> £
<u>Staff costs</u>		
Gross wages and salaries	194,824	249,692
Employer's national insurance (net of employer's allowance)	4,213	2,973
Pension contributions	2,786	3,322
	<u>£201,823</u>	<u>£255,987</u>
<u>Staff numbers</u>		
Average number of staff employed	18	18
Number of full-time equivalent staff	3	6

No employees received emoluments exceeding £60,000 p.a. (2020: £60,000).

NOTE 15 – TRUSTEES' EMOLUMENTS AND EXPENSES

The following director received a salary for their services as staff in accordance with their respective employment contract. No remuneration was paid to them in connection with their services as charity trustees.

	<u>2022</u> £	<u>2021</u> £
Julie Pickthall	30,524	43,383
- Pension contributions	729	1,007

No trustees or anyone connected with them received reimbursement of expenses relating to their services as trustees.

NOTE 16 – RELATED PARTY TRANSACTIONS

There were no transactions with other charities during the year that are considered to be related by reason of management influence or by having at least one trustee in common.

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31 August 2022

NOTE 18 - MOVEMENT ON FUNDS IN THE YEAR

<u>Year ended 31 August 2022</u>	Balances brought forward £	Incoming resources £	Direct outgoing resources £	Transfers between funds £	Balances carried forward £
Unrestricted					
General fund	181,350	219,546	(239,659)	-	161,237
	<u>181,350</u>	<u>219,546</u>	<u>(239,659)</u>	<u>-</u>	<u>161,237</u>
Restricted					
- Early year pupil premium	3,111	3,242	(3,262)		3,091
- Meal grants	180	1,635	(1,635)		180
- Disability funding		556	(556)		-
- Coronavirus Job Retention Scheme and Statutory Sick pay rebate fund					-
- Special education needs	445	3,387	(3,387)		445
- Income Deprivation funding		1,975	(1,975)		-
- Discretionary grant		180	(175)		5
- DWP grant		3,048	(3,048)		-
	<u>3,736</u>	<u>14,023</u>	<u>(14,038)</u>	<u>-</u>	<u>3,721</u>
	<u>£185,086</u>	<u>£233,569</u>	<u>£ (253,697)</u>	<u>£ -</u>	<u>£164,958</u>
 <u>Period ended 31 August 2021</u>					
	Balances brought forward £	Incoming resources £	Direct outgoing resources £	Transfers between funds £	Balances carried forward £
Unrestricted					
General fund	193,934	282,279	(294,863)	-	181,350
	<u>193,934</u>	<u>282,279</u>	<u>(294,863)</u>	<u>-</u>	<u>181,350</u>
Restricted					
- Early year pupil premium	708	2,848	(445)		3,111
- Meal grants		3,120	(2,940)		180
- Disability funding		1,780	(1,780)		-
- Coronavirus Job Retention Scheme and Statutory Sick pay rebate fund		10,701	(10,701)		-
- Special education needs	445	1,137	(1,137)		445
- Income Deprivation funding		3,584	(3,584)		-
- Discretionary grant					-
- DWP grant					-
	<u>1,153</u>	<u>23,170</u>	<u>(20,587)</u>	<u>-</u>	<u>3,736</u>
	<u>£195,087</u>	<u>£305,449</u>	<u>£ (315,450)</u>	<u>£ -</u>	<u>£185,086</u>

STEADY STEPS PRE-SCHOOL
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NOTES TO THE ACCOUNTS

31 August 2022

NOTE 19 – ANALYSIS OF NET ASSETS BETWEEN FUNDS

<u>Year ended 31 August 2022</u>	<u>Fixed assets</u> £	<u>Net current assets</u> £	<u>Net assets</u> £
Unrestricted			
General fund	94,544	66,693	161,237
	<u>94,544</u>	<u>66,693</u>	<u>161,237</u>
Restricted			
Early year pupil premium	2,355	736	3,091
Meal grants		180	180
Disability funding			-
Coronavirus Job Retention Scheme and Statutory Sick pay rebate fund			-
Special education needs		445	445
Income deprivation funding			-
Discretionary grant		5	5
DWP grant			-
	<u>2,355</u>	<u>1,366</u>	<u>3,721</u>
ACCUMULATED FUNDS AT 31 AUGUST 2022	<u><u>£ 96,899</u></u>	<u><u>£68,059</u></u>	<u><u>£164,958</u></u>
<u>Period ended 31 August 2021</u>	<u>Fixed assets</u> £	<u>Net current assets</u> £	<u>Net assets</u> £
Unrestricted			
General fund	102,673	78,677	181,350
	<u>102,673</u>	<u>78,677</u>	<u>181,350</u>
Restricted			
Early year pupil premium	2,355	756	3,111
Meal grants		180	180
Disability funding			-
Coronavirus Job Retention Scheme and Statutory Sick pay rebate fund			-
Special education needs		445	445
Income deprivation funding			-
Discretionary grant			-
DWP grant			-
	<u>2,355</u>	<u>1,381</u>	<u>3,736</u>
ACCUMULATED FUNDS AT 31 AUGUST 2021	<u><u>£105,028</u></u>	<u><u>£80,058</u></u>	<u><u>£185,086</u></u>