

SMALL STEPS PROJECT LIMITED

England & Wales - Charity number 1137443

Details

Other names	SMALL STEPS PROJECT
Status	Registered
Legal form	Charitable company
Company number	07277814
Registered	2010-08-11
Register	View on the Charity Commission register

Contact

Address	c/o RAMON LEEE 93 Tabernacle Street London EC2A 4BA
Phone	07970272602
Email	info@smallstepsproject.org
Website	www.smallstepsproject.org

Activities

Objects: THE RELIEF OF FINANCIAL HARDSHIP OF PEOPLE IN NEED MAKING A LIVING, IN PARTICULAR BUT NOT EXCLUSIVELY, BY FORAGING AMONGST WASTE, BY MAKING GRANTS OF MONEY FOR PROVIDING OR PAYING FOR ITEMS SERVICES OR FACILITIES. TO ADVANCE THE EDUCATION OF THE BENEFICIARY CLASS BY ADVISING THEM OF HOW TO ACCESS INFORMATION ENABLING THE RELIEF OF POVERTY, INCLUDING HEALTH CARE, EDUCATION AND GOODS SUCH AS CLOTHING, SHOES, FOOD AND WATER.

Activities: 1) Aid delivery to children & families living on/around land-fill sites/rubbish dumps, surviving from scavenging. 2) Set up, management, funding & delivery of sustainable projects for the aforementioned beneficiaries including: Outreach, medical & nursery projects, WASH, day-care/education centres, mother & baby units. Delivery of aid & projects in last 12 months: Kenya and Uganda.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** UNDEFINED IN PRACTICE OVERSEAS.
- Cambodia
- East Timor
- France
- Kenya
- Laos
- Nicaragua
- Romania
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£65,732	£80,605	-	-
2024-06-30	£39,407	£70,811	-	-
2023-06-30	£48,672	£55,876	-	-
2022-06-30	£52,765	£74,119	-	-
2021-06-30	£136,845	£118,695	-	-

Trustees

Name	Role	Appointed
Alex Monaco		2026-02-27
Alex Rauch		2024-02-19
Jade Ella Caffoor		2026-02-27
Kevin Gerard Burke		2026-02-27
Thomas Cornelius Phillips		2019-04-25

SMALL STEPS PROJECT LIMITED

England & Wales - Charity number 1137443

Accounts

Charity registration number 1137443

Company registration number 07277814 (England and Wales)

SMALL STEPS PROJECT LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

SMALL STEPS PROJECT LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Thomas Phillips Daniel Evans Alexandra Rauch
Charity number	1137443
Company number	07277814
Registered office	C/o. RAA Ramon Lee 93 Tabernacle Street London EC2A 4BA
Independent examiner	David Terry RAA Ramon Lee Ltd Chartered Accountants 93 Tabernacle Street London EC2A 4BA
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Mailing Kent ME19 National Westminster Bank Plc 490 Holloway Road Holloway London N7 6JB
Website	www.smallstepsproject.org

SMALL STEPS PROJECT LIMITED

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**SMALL STEPS PROJECT
TRUSTEES REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2025**

The trustees are pleased to present their annual Trustees Report together with the financial statements of the charity for the year ended 30th June 2025, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Part One: Small Steps Project | Introduction

Across the world, thousands of children live on landfill sites and rubbish dumps, surviving by scavenging. This global problem, resulting from mass production and consumption, continues to worsen as the production of waste is not sufficiently addressed by governments or the large corporations responsible for manufacturing it. At Small Steps Project, we aim to alleviate some of the humanitarian consequences by providing emergency aid and sustainable solutions to child scavengers and their families, helping them take small steps towards a healthier and more dignified life.

Small Steps Project | Vision

Our Vision is of a world in which children no longer have to work or live on landfill sites and rubbish dumps, and their human rights are respected.

Small Steps Project | Strategy

- To **identify and establish** contact with vulnerable communities with children living and/or working on rubbish dumps and landfill sites globally
- To **provide** emergency aid and medical support
- To **help** these children to migrate off the dumps and into sustainable education and a brighter future.

Delivering our Objectives | Two Phases

Phase One: Connect

Deliver emergency aid to alleviate immediate hardship while also assessing the scope of longer-term needs.

- **Identify and locate inhabited rubbish dumps**, and communicate our findings with existing service providers, including NGOs, charities, schools, and medical and dental facilities in the area.
- **Deliver emergency aid relief** to the inhabitants of the dump to alleviate immediate hardship and create trust with the community. Including critical resources such as food, water, first aid, shoes, clothing and hygiene supplies.
- **Create a census of the dump community** to build the demographics of the dump and ascertain the longer-term needs of the beneficiaries.

Phase Two: Sustain

Once the immediate needs are met and the census completed, we then assess the needs of the different demographics on the dump to provide tailored, sustainable solutions with a focus on education and sanitation.

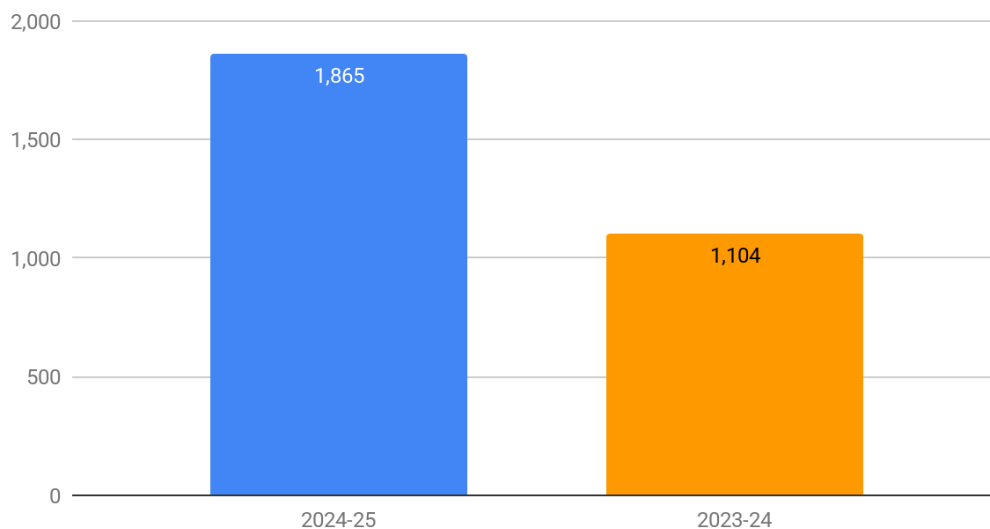
- **We create and develop sustainable projects** in partnership with existing in-country provisions and community-based organisations, including outreach projects, centre-based projects, nurseries, mother and baby units, medical units/provisions, hygiene and WASH (Water, Sanitation and Hygiene) parent support groups, counselling, sports programmes, vocational training centres, playgrounds, micro-farms and edible gardens. Should we be unable to identify existing services or partner organisations, we will initiate and manage the required programme ourselves, train the community and beneficiaries in how to manage it, support them in becoming autonomous Community-Based Organisations (CBOs), and hand over to them once they are confident in running the project sustainably.
- **Education is the solution** to breaking the cycle of poverty. We partner with existing educational institutions, supporting children with the necessary educational items to be able to attend. When there are no educational facilities available, we set them up ourselves in the form of nurseries, children's support centres, mobile outreach units, playgrounds, gardens, and classrooms, where we deliver both catch-up and national curriculum, formal and informal education and trades. Providing preschool care is also vital to releasing (mainly female) siblings from the burden of caring for younger siblings to the detriment of their own education.
- **Medical care is delivered to treat a wide variety of health issues** caused by living on rubbish dumps. This includes cuts and burns, infections, respiratory problems, parasites, skin infections, TB, HIV, malaria, pneumonia and malnutrition.
- **Our nurseries and children's support centres provide feeding programmes and food sustainability.** Our social workers assist the children and their families with education in nutrition, hygiene and healthcare. This holistic approach gives beneficiaries the best opportunity to improve their life chances and access pathways to employment other than waste picking. We have also introduced food security programmes so that projects can learn how to grow and use their own food.
- **We advocate for change** in the conditions and rights of waste pickers and children's human rights. This is done through lobbying local policy and decision-makers, media campaigns including documentary films, photography, online communications and social media, giving vulnerable communities a voice.
- **Community Sustainability** is crucial for the longevity and independence of projects. This is why we have recently established a strategy for handing back projects to the community, equipping them with tools, training and giving them ownership of their projects.

Year 2024/25 in Summary

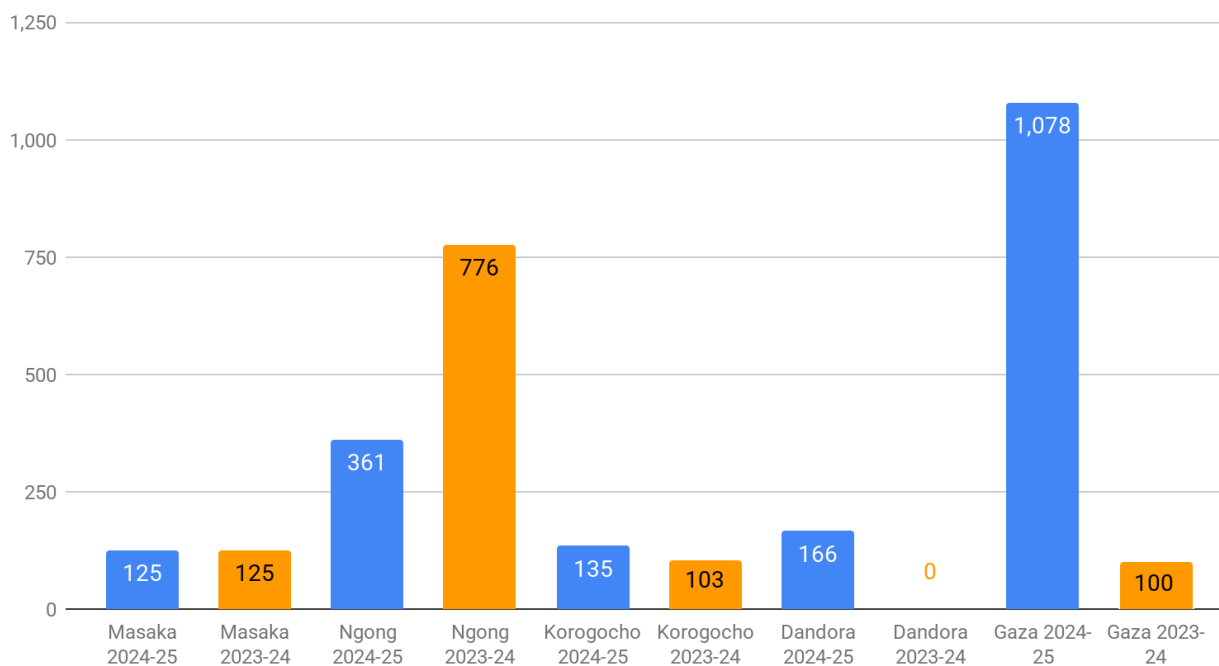
This year marked a significant expansion in Small Steps Project's reach and impact, with 1,922 beneficiaries supported across East Africa and Gaza — a year-on-year increase of 196%. We strengthened our work in Kenya and Uganda through sustained education, nutrition and health programmes, while significantly scaling emergency aid delivery in Gaza through new in-country partnerships, reaching 1,078 children. Alongside this, we continued to develop community-led, sustainable projects and maintained strong donor engagement, including raising £26,000 through our annual Celebrity Shoe Auction. Despite a lean operational structure, the charity has delivered meaningful, measurable impact, including distributing shoes and boots to 1865 children, served 53,904 meals and laid strong foundations for further growth in 2025–2026.

SMALL STEPS PROJECT
TRUSTEES REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2025

Total shoes distributed 2025 vs 2024

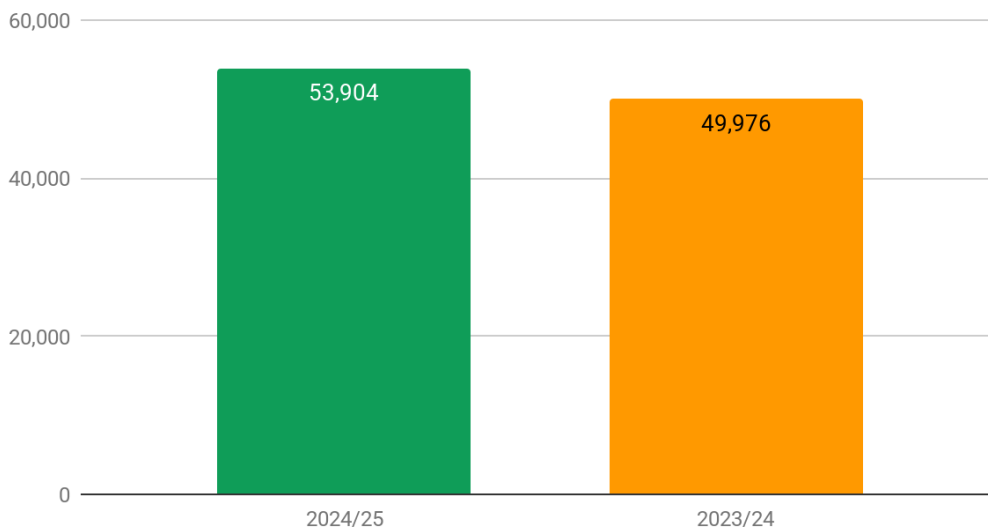


Shoes distributed across all the projects



SMALL STEPS PROJECT
TRUSTEES REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2025

Total meals served overall across the East African projects

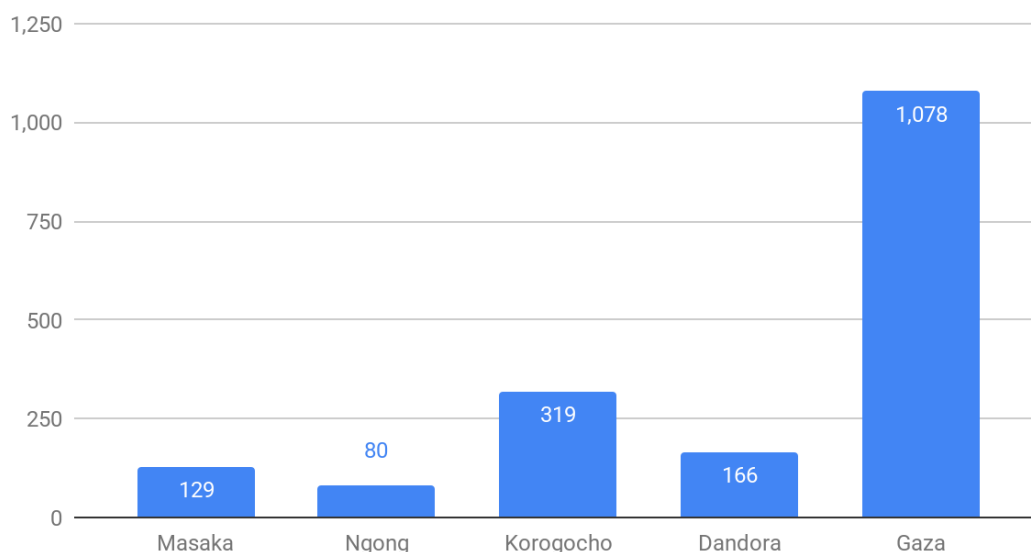


Part Two: Impact

Who We Helped:

This year, we directly helped **1,922** individual child beneficiaries, 844 of whom were children living on or around rubbish dumps/landfill sites in East Africa. And 1078 were displaced children in Gaza. This is a year-on-year increase of **196%**. Of these, 44% of beneficiaries were in East Africa, and 56% were in Gaza.

Total number of children helped



Where We Worked:

Uganda: Masaka Small Steps Project (phase 2)

Kenya: Ngong Dump, Nairobi, Green Steps Project (phase 2)

Korogocho Slums, Komb Green Solutions, (phase 2)

Dandora Dump site, Jua Foundation (phase 1)

Palestine: Gaza Strip (phase 1).

What We Did:

On our East African projects, we work with the same **694 children regularly**. Each project is broken down as follows:

In Masaka, we helped a total of **212** beneficiaries (a year-on-year increase of **45%**): **106** children over the age of **two** years old, **23** babies under **two**, **16** adults and **67** families.
8 adults volunteered regularly at the centre.

In Ngong, we helped a total of **128** beneficiaries: **45** preschoolers between **two and five** years old, **8** over five years old, **27** babies under **two** and **30** adults. **7** adults volunteered regularly at the centre, many of whom were parents.

In Korogocho, we helped **338** beneficiaries, a year-on-year increase of **30%**: **300** children over the age of **two** years old, **19** babies under **two**, and **19** adults and **16** adults volunteered regularly at the centre.
In Dandora, we helped **166** children by giving them shoes and socks.

In Gaza, we helped **1,078** children by giving them shoes and socks, a 978% increase. This represents ten times more children helped compared to last year.

Part Three: Aid Delivery & Projects in Detail

PHASE ONE AID DELIVERY NEW PROJECTS

Gaza Strip, Palestine

Who We Helped:

1,078 children — a tenfold year-on-year increase. Spending in Gaza accounted for **33%** of overall project expenditure, reflecting both the scale of need and the extent of activity on the ground.

By expanding our Phase 1 Emergency Shoe Aid delivery project, we began building a network on the ground to further expand our support planned for 2025-26.

Gaza had one rubbish dump before the decimation of their country; however, since the Israeli bombardment, the entire Gaza Strip has been reduced to rubble, and dumps have formed in numerous locations, where displaced communities have set up camps.

**SMALL STEPS PROJECT
TRUSTEES REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2025**

There is no waste system or removal of waste, as critical infrastructure has been destroyed or damaged. This massive humanitarian crisis and the toxic environment in which people are trying to survive not only have the same conditions as the dump sites to which we deliver, but also the added horror of extreme violence and constant displacement.

After establishing our first phase 1 shoes distributions last year, this year we sought to establish a stronger delivery partner working on the ground, who shared our charitable objectives, with whom we could deliver greater numbers of shoes to children. We began a partnership with The Sameer Project, and thanks to that have increased our delivery by 10 times compared to last year. Together, we delivered shoes to barefoot children in North Gaza, Al Shujauya and Mah'aba camp.

Dandora Dump Site, Nairobi, Kenya

Who We Helped:

166 children. Phase 1 Shoe Aid Delivery

Small Steps Project partnered with the Jua Foundation to deliver shoes from Feb-Jun 2025.

166 children were given shoes during that period, and distributions continued in the following financial year. By delivering alongside the Jua Foundation and remotely, we were able to ascertain whether a more sustainable partnership was feasible for 2025-26.

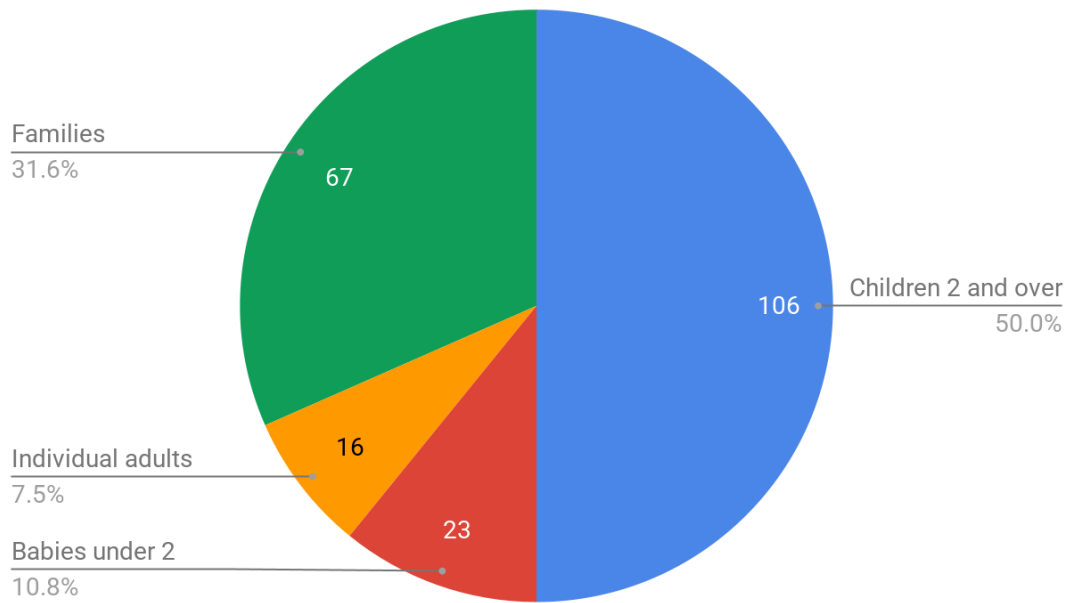
PHASE TWO SUSTAINABLE PROJECTS

Project 1 | Masaka Dump Project, Uganda | Small Steps Masaka

Who We Helped:

We helped **212** beneficiaries, a year-on-year increase of **66%**, consisting of **106** children aged two and over, **23** babies under two, and **16** adults regularly. We additionally helped **67** families living and working on and around the dump site, and **8** parents regularly volunteered at the centre.

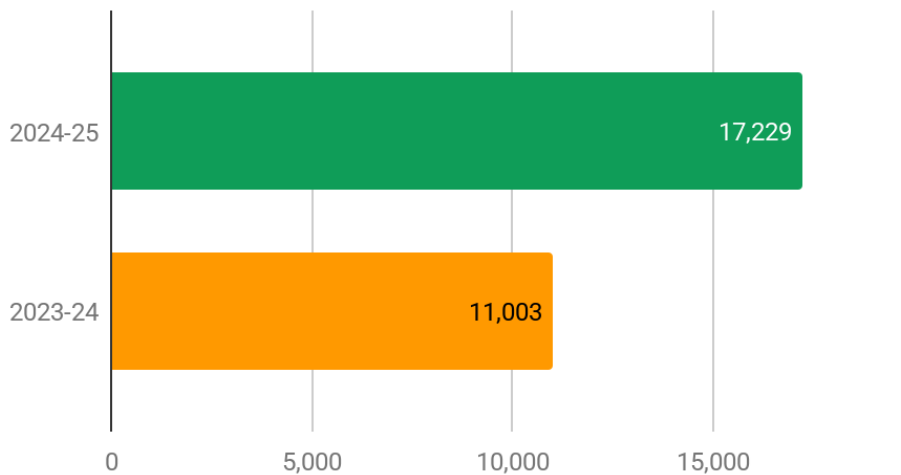
Beneficiary demographics in Masaka



Support / Masaka

- Lessons were held at the centre over **185** days of the year.
- Playground facilities, for children to come off the landfill and play on, were utilised **306** days a year.
- Sports were organised a total of **150** times, a **19%** year on year increase.
- Counselling sessions were held **79** times for children and **12** times for adults.
- **17,229** meals were distributed, a year-on-year increase of **57%**.
- Medical services were accessed **3,820 times**, including medical checkups with follow-up treatments, representing a year-on-year increase of **37%**.

Total meals served in Masaka



Aid Delivery | Masaka

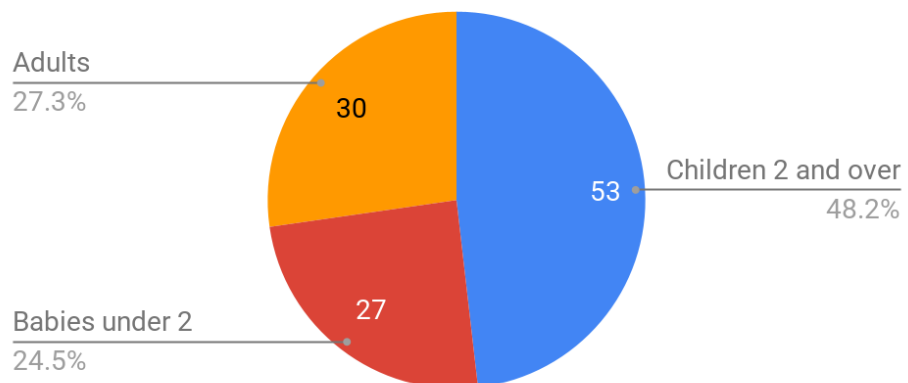
125 children were given school shoes or Wellington boots.

Project 2 | Ngong Dump Project, Ngong Kenya | Green Steps Project

Who we helped:

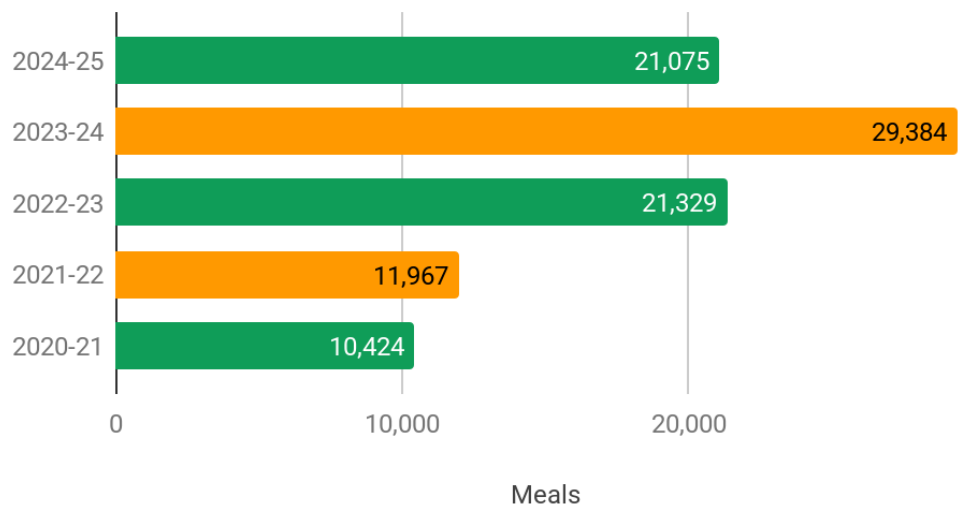
We have helped **128** people: **53** individual children over two, **27** babies under two and **30** adults, all of whom are parents. **18** vulnerable families received targeted support. **7** adults volunteered regularly at the centre.

Beneficiary demographics in Ngong



- A total of **21,075** meals have been distributed for all children, including additional nutritional support for those in need.

Total meals served in Ngong

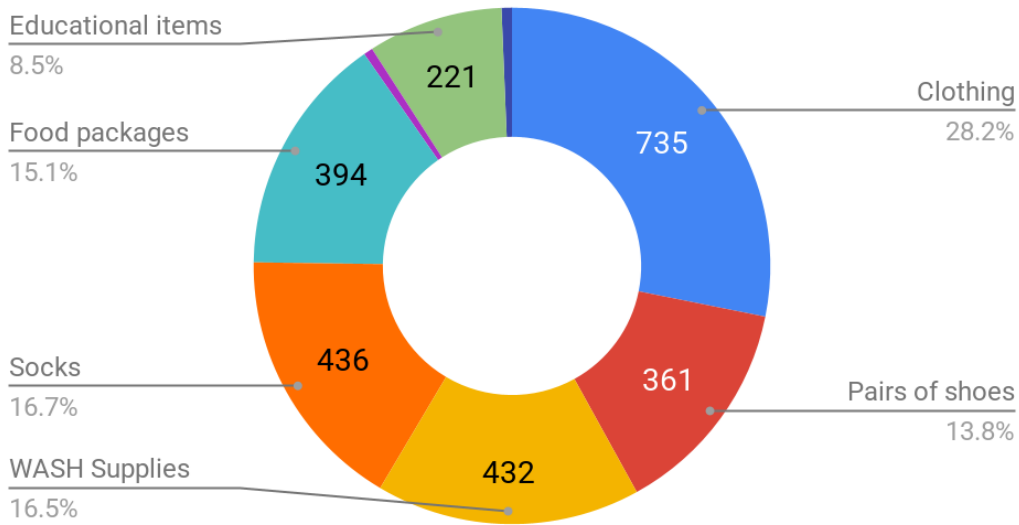


- A WASH station that was built in 2022 is accessed every day by all children.
- **The nursery and creche** were developed so that mothers could leave their small children while they worked on the dump site. **45 mums and babies** were helped.
- **46 tyres** were collected and used on the site. They were upcycled to create potting beds, walkways, fences and for flood prevention.
- **3.05 tonnes of rubbish** were moved, a year-on-year increase of **101%**.
- **5.4 tonnes of soil** were moved on-site to help with growing food, a year-on-year increase of **255%**.
- **288 trees, plants and vegetables** were planted.
- The initial size of the playground measured **1,443 sq ft**. The team gradually expanded it to **7,038 sq ft** as of 30 June 2025. This is a **388%** increase from its initial size. The team also planted some trees just outside the playground.
- **22 tonnes of embedded CO₂ were estimated to have been saved** due to the reclamation and recycling of tyres, metals and plastics, a year-on-year increase of **120%**.
- A total of **2,292 children** and **277 adults** attended community events on the Green Steps site. This represents a year-on-year increase of **56%** for children and **51%** for adults.

Aid Delivery | Ngong

A total of **2,611** items have been distributed to the children from the dump site.

Aid distributions in Ngong



Project 3 | Korogocho Slums, Nairobi, Kenya | Komb Green Solutions

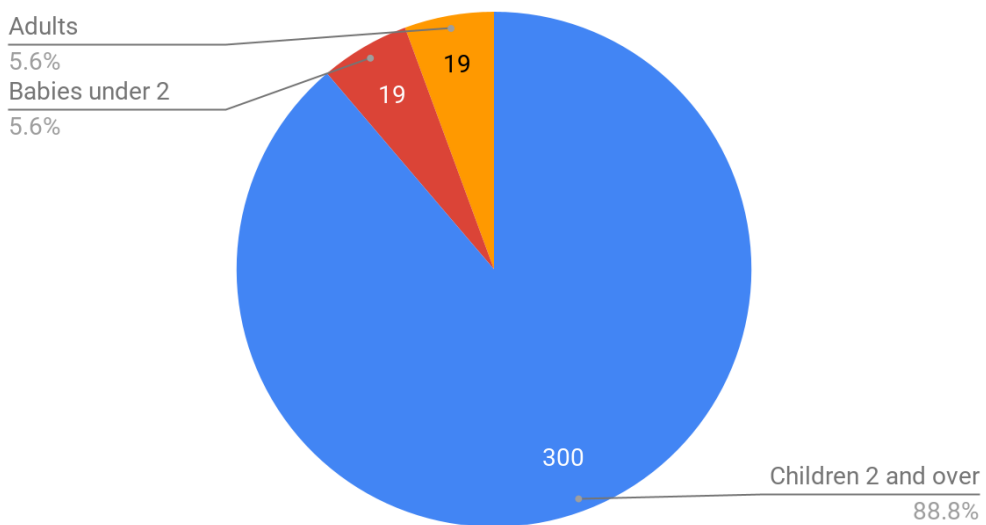
Komb Green Solutions is a community-based green restoration project in one of Kenya's largest slums that surrounds the Dandora Landfill site in Nairobi. They revive polluted rivers and drainage systems and re-green riparian wasteland for the community, including child-safe green spaces.

We previously funded, built and trained the team with a waterless eco-toilet and training in the creation and use of Lactobacillus for processing human waste. We continued to provide materials and support for them to continue to develop the WASH area.

Who We Helped:

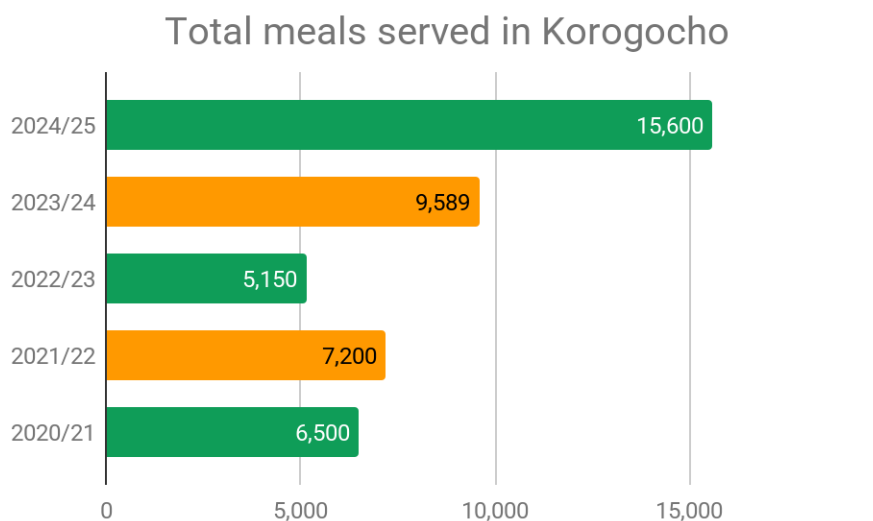
We helped **338** people: **300** children over two years old, **19** babies aged under two years old and **19** adults. **16** volunteers regularly helped at the centre.

Beneficiary demographics in Korogocho



**SMALL STEPS PROJECT
TRUSTEES REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2025**

- We continued to fund a nutrition and feeding programme in conjunction with additional support for their food security problem.
- The feeding programme consists of, on average, **300 meals per week**, amounting to **15,600** meals over the year. This represents a **63%** increase year on year.



Aid Delivery | Korogocho

- **135** pairs of shoes were distributed to all the children, a year-on-year increase of **31%**.

Part Four: Overseas Staff and Training

This year we did in-person site visits to all East African projects.

This year, we employed **10** local overseas staff and had the support of **36** local volunteers.

In Masaka, Small Steps Uganda, we employed **3** staff: a project manager, a nurse and a teacher and **8** parents volunteered regularly.

In Ngong, Green Steps Project, we employed **4** full-time staff: a project manager, assistant manager, teacher and a creche supervisor and had **7** regular volunteers.

We supported **2** members of staff on the Korogocho project. **16** members of the community volunteered regularly at the centre.

The Jua Project employed 1 member of staff and had 3 volunteers. Our phase 1 shoes distributions and site visit have provided us with the information we need to develop this project further.

In Gaza we worked with a further 5 staff at the Sameer project. Though unable to visit Palestine at this time, we intend to meet with our partners in the UK to strengthen our understanding of the delivery on the ground and deepen our knowledge through regular meetings with our partners to discuss the ever-changing needs on the ground created by the genocide.

Part Five: Charity Infrastructure

The charity has a board of three trustees who work directly with the CEO. This reporting year, there has been one full-time staff member who has merged several roles, including marketing and social media, campaigning, aid delivery and project management. Our accounts manager continued to work part-time on both the bookkeeping and project statistics and data. We employed a freelance fundraiser to support our fundraising efforts through trusts and grants for our existing projects.

Fundraising & Campaigning Activities

- **Corporate Social Responsibility and Donors.** This year, we continued to receive ongoing support from First Mile Recycling, as we have for over ten years. They have been funding 50% of the total costs of the charity's feeding programmes across East Africa.
- **Individual Giving.** We received a steady stream of online individual donations.
- **Social media:** We received online donations through social media campaigns via platforms such as Facebook.
- **Online Auction.** In November 2024, we held our 15th Celebrity Shoe Auction on an external auction platform (Charity Stars). We auctioned 21 pairs and raised £26,000. Celebrities involved included: **Chris Martin, Debbie Harry, Brian May, Kate Winslet, Gillian Anderson and Roger Federer.**
- We also auctioned off other celebrity memorabilia and organised meet-and-greets backstage at the concerts of some of our celebrities to raise further funds.

Part Six: Future Plans and Developments

Overseas Project Plans 2025-2026

East Africa

- Overall we plan to give greater support for in-country support with ongoing mentoring programmes to support and educate local staff.
- For the Green Steps Project, Ngong, we intend to reduce the age limit of the children to focus on the early years and preschool. Directing older children to the Go Green Club facilities close by.
- We plan to develop our partnership with The Jua Foundation to offer greater support to the children of the Dandora dump site.
- We plan to offer support to vulnerable children identified at the Mathare dump in Nairobi.
- We plan to develop an education programme at Small Steps Masaka, supporting children back into full-time education.

Palestine

- We will be continuing to deliver emergency aid in the form of shoes to barefoot children in Palestine's Gaza Strip. While the aid blockade continues and major NGOs have pulled out of Gaza, our support is even more crucial. We plan to continue to partner with Palestinian aid workers on the ground to create a network for aid for future delivery. It is for that reason that we will put the majority of our Phase 1 emergency aid delivery to Palestine.
- As well as developing our partnership with The Sameer Project, we also plan to create partnerships and develop projects for babies and young children. As sustainable projects are not yet achievable, we plan to extend our delivery into other areas of emergency childcare, specifically for babies and toddlers, providing nourishment through food and baby formula, warmth and nappies.

**SMALL STEPS PROJECT
TRUSTEES REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2025**

- We will continue to campaign and advocate for the human rights of children in Palestine. To use our platform to raise awareness of the atrocities they are facing.
- We will fundraise for further aid delivery for Palestine, including dedicating our next Celebrity Shoe Auction to support the children of Palestine, as well as public online campaigns. We will continue to identify celebrities who support Palestine, and request that they speak up and use their platforms to support our campaigns and the voice of the Palestinians.

UK Team's Future Fundraising & Campaigning Work

- **Online:** We plan to showcase more work online using our new website. This will create a more efficient tool to illustrate the development of the charity to our donors and supporters.
- **Campaigning:** We want to use our platform to campaign for large corporations to take responsibility for the waste that they manufacture. And commitments they have made to recycle plastic within specific time frames, which heavily rely on child labour.
- **Campaign for Palestine:** We will be continuing our campaign advocating for human rights and the right to deliver emergency aid to the children of Palestine
- **The Celebrity Shoe Auction:** as well as being a major funding source, the publicity this generates in the media enables us to reach a large audience for our campaigning work. It has also become an intrinsic part of the charity's identity and one we intend to maintain.

Part Seven: Principal Funding Sources

This year, we plan to continue to employ a grant writer to strengthen our current initiatives by developing our trusts and grants fundraising capacities.

We plan to market specific online campaigns to raise funds for targets driven by public demand, and also enable the public to choose where they donate their funds

Currently, the **Celebrity Shoe Auction** is our principal source of unrestricted funding, and this year, we plan to use the funds to provide emergency aid in the form of shoes to children in Palestine, specifically the Gaza Strip. We plan to work with existing celebrity shoe donors so that they continue to support and donate to us.

The Celebrity Shoe Auction raised £26,000, and £17,530 was raised from charitable trusts and grants, which is restricted to certain activities in our East African projects.

Note: Photographs of all projects and more details of work, films and social media are featured on the website: www.smallstepsproject.org

Financial review

The Statement of Financial Activities showed net deficit of £14,873 (2024 - £31,404) for the year and reserves stand at £33,020 (2024 - £47,893). The financial position at the year end revealed by the Balance Sheet shows net current assets or working capital of £33,020 (2024– £47,893). The net book value of fixed assets held, all of which are used directly for charitable purposes, amounted to £Nil (2024 – £Nil).

Reserves policy

In the Trustee's view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The trustees propose to maintain the charity's reserves at a level which is at least equivalent to six months operational expenditure and have done so having regards to its manner of operation of likely

**SMALL STEPS PROJECT
TRUSTEES REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2025**

funding streams. The Trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis at their quarterly board meetings.

Six months running costs is calculated on the basis of projected expenditure, with no allowance made for projected income, adjusted in the light of any actual expenditure that exceeds projected expenditure. The current reserves amount fixed by the Charity is £25,000

The Trustees have adopted a reserves policy through which we will aim to build and maintain a level of reserves equivalent to up to six months running costs. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are £33,020 (2024 - £47,893).

Six months running costs is sufficient to allow some time for seeking alternative funding sources in the event that find ourselves without enough income to meet our objectives and then, should further funding not be available, to allow sufficient funds remain to wind up the charity in an orderly fashion.

Structure, governance and management

Governing Document

Small Steps Project Limited is registered as a company limited by guarantee and not having share capital. Its operations are governed by its Memorandum and Articles of Association (M&AA).

Small Steps Project Limited was registered at Companies House on 06 June 2010 under registration number 07277814 and the charity is registered with the Charities Commission under reference number 1137443.

Organisation Structure

The Charity is structured so that the Board of Trustees, who meet at regular intervals, deal with the policy and overall control of the Charity's activities. Day to day management is in the hands of the Chief Executive who reports to the Board of Trustees.

The Chief Executive has responsibility for the executive management of the charity and for the inline management of the staff team which is comprised of a personal assistant and part-time volunteers.

Trustee Induction and Training

The Trustees maintain a good working knowledge of charity and company law and best practice by regular reading of charity press articles and scrutiny of Companies House, Charity Commission and other Government and voluntary organisation advisory websites. New Trustees are given copies of the Memorandum and Articles of Association and copies of previous minutes and attend an induction session given by an experienced Trustee.

Related parties

The charity has relationships with related parties and other charities and organisations with which it co-operates in pursuit of its charitable objectives.

Risk Management

The Board of Trustees, who meet at three monthly intervals, are responsible for ensuring that the charity has the systems and means to provide reasonable assurance against inherent risks. These risks include operational, financial and regulatory risks. The Trustees have a risk management strategy which comprises;

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan;
- Implementation of procedures designed to minimise any potential impact on the charity should those risks materialize

Statement of trustees' responsibilities

The trustees, who are also the directors of Small Steps Project Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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 and other irregularities.

The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees and signed on its behalf by:



Thomas Phillips
Trustee

19 March 2026

SMALL STEPS PROJECT LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SMALL STEPS PROJECT LIMITED

I report to the trustees on my examination of the financial statements of Small Steps Project Limited (the charitable company) for the year ended 30 June 2025.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable 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 charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

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

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



David Terry

**RAA Ramon Lee Ltd
Chartered Accountants
93 Tabernacle Street
London
EC2A 4BA**

Dated: 19 March 2026

SMALL STEPS PROJECT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	3	13,703	17,530	31,233	7,630
Other trading activities	4	33,787	-	33,787	30,322
Investments	5	712	-	712	1,455
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		48,202	17,530	65,732	39,407
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Raising funds	6	5,955	-	5,955	7,483
Charitable activities	7	57,120	17,530	74,650	63,328
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		63,075	17,530	80,605	70,811
		<hr/>	<hr/>	<hr/>	<hr/>
Net expenditure for the year/ Net movement in funds		(14,873)	-	(14,873)	(31,404)
Fund balances at 1 July 2024		47,893	-	47,893	79,297
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 30 June 2025		33,020	-	33,020	47,893
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 19 to 27 form part of these financial statements.

SMALL STEPS PROJECT LIMITED

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		42,237		58,681	
Creditors: amounts falling due within one year					
	11	(9,217)		(10,788)	
Net current assets			33,020		47,893
Income funds					
Unrestricted funds			33,020		47,893
			33,020		47,893

The notes on pages 19 to 27 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025.

The directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 by the Trustees on 19 March 2026 and were signed on its behalf by:



Thomas Phillips
Trustee

Company registration number 07277814

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Charity's Financial Statements show net deficit of £14,873 (2024 – £31,404) for the year and free reserves of £33,020 (2024 - £47,893). The trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the Charity is a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All income is included in the statement of financial activities when the Charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

Grant income

Grants are credited to the statement of financial activities when the Charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related. Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the Charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets is charged against the restricted fund.

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Fundraising income

Fundraising income is credited to income in the year in which they are receivable.

Investment income

Investment income is included when receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Straight Line Method
-----------------------	--------------------------

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.9 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1.10 Creditors and Provisions

Creditors and provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.13 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 2, not to prepare a cash flow statement.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

3 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and gifts				
Individual donation	8,703	-	8,703	2,630
Corporate donations	5,000	-	5,000	5,000
Donation from Charitable trusts	-	17,530	17,530	-
	<u>13,703</u>	<u>17,530</u>	<u>31,233</u>	<u>7,630</u>
For the year ended 30 June 2024	<u>7,630</u>	<u>-</u>		<u>7,630</u>

4 Other trading activities

	Unrestricted funds £	Total 2025 £	Total 2024 £
Celebrity Shoe Auction	24,781	24,781	30,322
Merchandising income	6	6	-
Celebrity Meet and Greet	9,000	9,000	-
	<u>33,787</u>	<u>33,787</u>	<u>30,322</u>
For the year ended 30 June 2024	<u>30,322</u>		<u>30,322</u>

5 Investments

	Unrestricted funds £	Total 2025 £	Total 2024 £
Bank interest	712	712	1,455
	<u>712</u>	<u>712</u>	<u>1,455</u>
For the year ended 30 June 2024	<u>1,455</u>		<u>1,455</u>

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

6 Raising funds

	Unrestricted funds £	Total 2025 £	Total 2024 £
<u>Fundraising and publicity</u>			
Celebrity Shoe Auction	4	4	3,621
Other fundraising costs	3,093	3,093	216
Share of support costs (see note 8)	2,640	2,640	3,646
Share of governance costs (see note 8)	218	218	202
	<u>5,955</u>	<u>5,955</u>	<u>7,483</u>
For the year ended 30 June 2024			
Fundraising and publicity	<u>7,483</u>		<u>7,483</u>
	<u>7,483</u>		<u>7,483</u>

7 Charitable activities

	Supporting beneficiaries in rubbish dumps £	Total 2025 £	Total 2024 £
Staff costs	13,200	13,200	13,200
Direct project costs	35,726	35,726	17,315
	<u>48,926</u>	<u>48,926</u>	<u>30,515</u>
Share of support costs (see note 8)	23,764	23,764	30,999
Share of governance costs (see note 8)	1,960	1,960	1,814
	<u>74,650</u>	<u>74,650</u>	<u>63,328</u>
Analysis by fund			
Unrestricted funds	57,120	57,120	63,328
Restricted funds	17,530	17,530	-
	<u>74,650</u>	<u>74,650</u>	<u>63,328</u>
For the year ended 30 June 2024			
Unrestricted funds	<u>63,328</u>		<u>63,328</u>
	<u>63,328</u>		<u>63,328</u>

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

8 Support costs

	Support costs £	Governance costs £	Total 2025 £	Total 2024 £
Administrative staff (Inc. Subcontractors)	19,818	-	19,818	24,849
Premises and equipment	-	-	-	106
Communications and IT cost	1,264	-	1,264	5,439
Book-keeping fees	4,150	-	4,150	4,000
Legal and professional costs	34	-	34	13
Other expenses	710	-	710	36
Travelling costs	428	-	428	-
Independent examiner's fees	-	2,178	2,178	2,016
	<u>26,404</u>	<u>2,178</u>	<u>28,582</u>	<u>36,459</u>
Analysed between				
Fundraising	2,640	218	2,858	3,646
Charitable activities	23,764	1,960	25,724	32,813
	<u>26,404</u>	<u>2,178</u>	<u>28,582</u>	<u>36,459</u>

9 Net movement in funds

	2025 £	2024 £
Net movement in funds is stated after charging/(crediting)		
Independent examiners' fees	<u>2,178</u>	<u>2,016</u>

10 Employees

	2025 £	2024 £
Wages and salaries	<u>13,200</u>	<u>13,200</u>
	<u>13,200</u>	<u>13,200</u>

There were no employees whose annual remuneration was more than £60,000.

No trustee received any remuneration or reimbursement of expenses during the year (2024 - £Nil).

The key management personnel of the charity comprise the Chief Executive Director. The total employee benefits of the key management personnel of the charity were £Nil (2024 - £Nil).

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	7,039	4,085
Other creditors	-	4,687
Accruals	2,178	2,016
	<u>9,217</u>	<u>10,788</u>

12 Share capital

The charity is constituted as a company limited by guarantee and does not have a share capital divided by shares.

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Balance at 30 June 2025 £
Donation from Charitable trusts	-	-	-	-	17,530	(17,530)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,530</u>	<u>(17,530)</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,530</u>	<u>(17,530)</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,530</u>	<u>(17,530)</u>	<u>-</u>

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

14 Analysis of net assets between funds

	Unrestricted funds £	Total 2025 £	Unrestricted funds £	Total 2024 £
Fund balances at 30 June 2025 are represented by:				
Current assets/(liabilities)	33,020	33,020	47,893	47,893
	<u>33,020</u>	<u>33,020</u>	<u>47,893</u>	<u>47,893</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

SMALL STEPS PROJECT LIMITED

England & Wales - Charity number 1137443

Accounts

Charity registration number 1137443

Company registration number 07277814 (England and Wales)

SMALL STEPS PROJECT LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

SMALL STEPS PROJECT LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Thomas Phillips
Daniel Evans
Alexandra Rauch
Daniel Gilmore (Resigned on 19 February 2024)

Charity number 1137443

Company number 07277814

Registered office C/o. SKS Ramon Lee
93 Tabernacle Street
London
EC2A 4BA

Independent examiner David Terry FCA
Ramon Lee Ltd
Chartered Accountants
93 Tabernacle Street
London
EC2A 4BA

Bankers CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Mailing
Kent
ME19

National Westminster Bank Plc
490 Holloway Road
Holloway
London
N7 6JB

SMALL STEPS PROJECT LIMITED

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Balance sheet	17
Notes to the financial statements	18- 24

**SMALL STEPS PROJECT
TRUSTEES REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2024**

The trustees are pleased to present their annual Trustees Report together with the financial statements of the charity for the year ended 30th June 2024, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

[Part One: Small Steps Project | Introduction](#)

Across the world, thousands of children live on landfill sites and rubbish dumps, surviving by scavenging. This global problem, resulting from mass production and consumption, continues to worsen as the production of waste is not sufficiently addressed by governments or the large corporations responsible for manufacturing it. At Small Steps Project, we aim to alleviate some of the humanitarian consequences by providing emergency aid and sustainable solutions to child scavengers and their families, helping them take small steps into a more healthy and dignified life.

[Small Steps Project | Vision](#)

Our Vision is of a world in which children no longer have to work or live on landfill sites and rubbish dumps in developing countries and their human rights are adhered to.

[Small Steps Project | Strategy](#)

- To **identify and establish** contact with vulnerable communities with children living and/or working on rubbish dumps and landfill sites globally
- To **provide** emergency aid and medical support
- To **help** these children to migrate off the dumps and into sustainable education and a brighter future.

[Delivering our Objectives | Two Phases](#)

Phase One: Connect

Deliver emergency aid to alleviate immediate hardship while also assessing the scope of longer-term needs.

- **Identify and locate inhabited rubbish dumps.** Locating and communicating our findings with existing service providers, including NGOs, charities, schools, and medical and dental facilities in the area.
- **Deliver emergency aid relief** to the inhabitants of the dump to alleviate immediate hardship and create trust with the community. Including critical resources such as food, water, first aid, shoes, clothing and hygiene supplies.
- **Create a census of the dump community** to build the demographics of the dump and ascertain the longer-term needs of the beneficiaries.

SMALL STEPS PROJECT
TRUSTEES REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2024

Phase Two: Sustain

Once the immediate needs are met and the census completed, we then assess the needs of the different demographics on the dump to provide tailored, sustainable solutions with a focus on education and sanitation.

- **We create and develop sustainable projects** in partnership with existing in-country provisions and community-based organisations, including outreach projects, centre-based projects, nurseries, mother and baby units, medical units/provisions, hygiene and WASH (Water, Sanitation and Hygiene) parent support groups, counselling, sports programmes, vocational training centres, playgrounds, micro-farms and edible gardens. Should we be unable to identify existing services or partner organisations, we will initiate and manage the required programme ourselves, train the community and beneficiaries in how to manage it, support them in becoming autonomous Community-Based Organisations (CBOs), and hand over to them once they are confident in running the project sustainably.
- **Education is the solution** to breaking the cycle of poverty. We partner with existing educational institutions, supporting children with the necessary educational items to be able to attend. When there are no educational facilities available, we set them up ourselves in the form of nurseries, children's support centres, mobile outreach units, playgrounds, gardens, and classrooms, where we deliver both catch-up and national curriculum, formal and informal education and trades. Providing preschool care is also vital to releasing (mainly female) siblings from the burden of caring for younger siblings to the detriment of their own education.
- **Medical care is delivered to treat a wide variety of health issues** caused by living on rubbish dumps. This includes cuts and burns, infections, respiratory problems, parasites, skin infections, TB, HIV, malaria, pneumonia and malnutrition.
- **Our nurseries and children's support centres provide feeding programmes and food sustainability.** Our social workers assist the children and their families with education in nutrition, hygiene and healthcare. This holistic approach gives beneficiaries the best opportunity to improve their life chances and access pathways to employment other than waste picking. We have also introduced food security programmes so that projects can learn how to grow and use their own food.
- **We advocate change** for the conditions and rights of waste pickers and children's human rights. This is done through lobbying local policy and decision-makers, media campaigns including documentary films, photography, online communications and social media, giving vulnerable communities a voice.
- **Community Sustainability** is crucial for the longevity and independence of projects. This is why we have recently established a strategy for handing back projects to the community, equipping them with tools, and training and giving them ownership of their projects.

Part Two: Impact

Who We Helped:

This year we directly helped **758** individual beneficiaries, predominantly children living on or around rubbish dumps/landfill sites and their families. Our data shows that this has led to a direct decrease in the presence of vulnerable children scavenging for survival in toxic rubbish dumps.

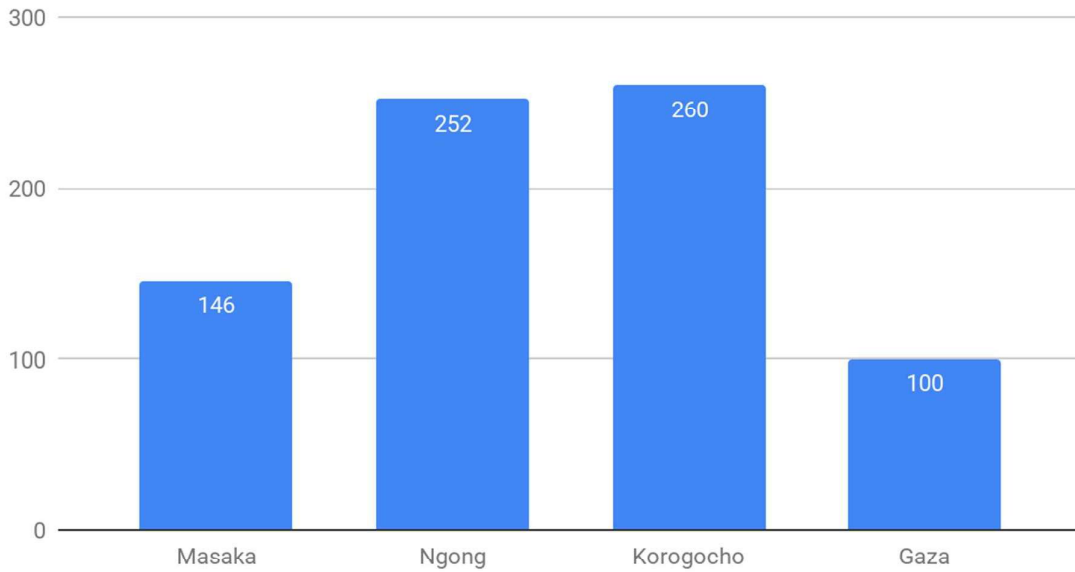
Where We Worked:

Uganda: Masaka

Kenya: Ngong Dump, Nairobi, Green Steps Project and Korogocho Slums, Komb Green Solutions

Palestine: Rafa, Gaza Strip

Number of beneficiaries helped



SMALL STEPS PROJECT
TRUSTEES REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2024

What We Did:

On our East African projects, we work with the same **604 children regularly**. Each project is broken down as follows:

In Masaka, we helped a total of **146** beneficiaries: **112** children over the age of **two** years old, **12** babies under **two**, **four** adults and **18** families.

Seven adults volunteered regularly at the centre.

In Ngong, we helped a total of **252** beneficiaries: **200** children over the age of **two** years old, **30** babies under **two** and **22** adults.

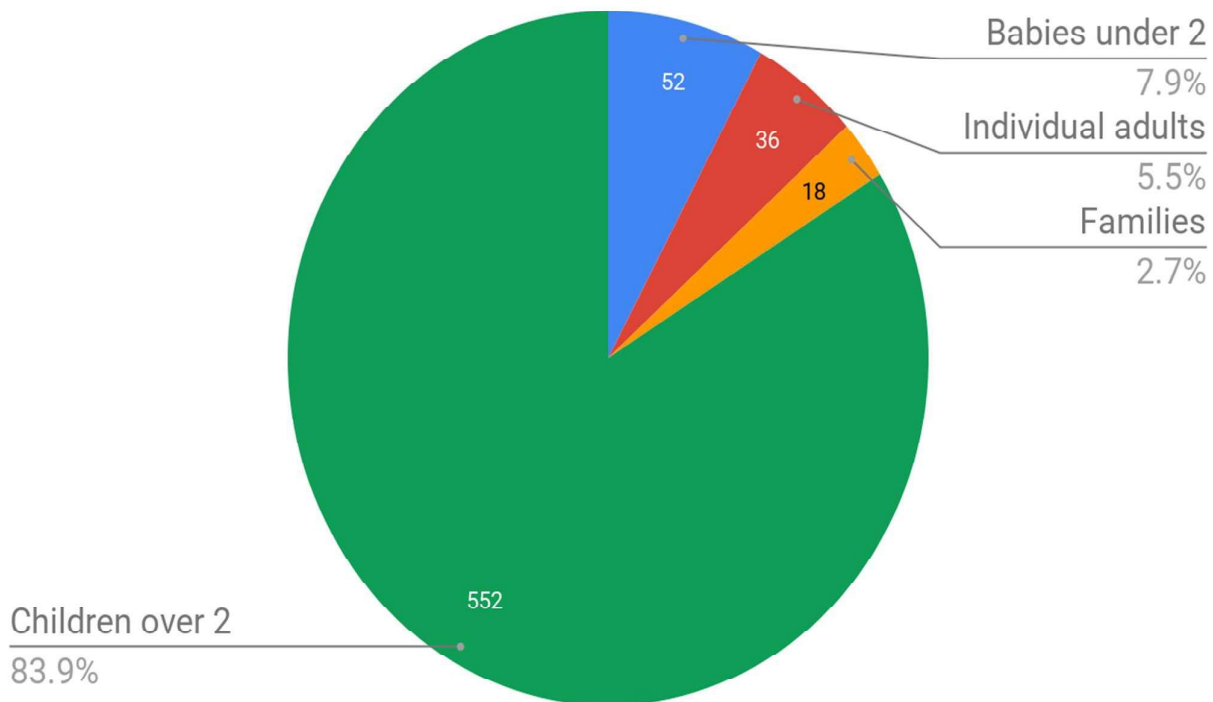
40 adults volunteered regularly at the centre, many of whom were parents.

In Korogocho, we helped **260** beneficiaries: **240** children over the age of **two** years old, **ten** babies under **two** and **ten** adults.

15 adults volunteered regularly at the centre.

In Gaza, we helped **100** children.

Demographics of the East African beneficiaries



SMALL STEPS PROJECT
TRUSTEES REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2024

Part Three: Aid Delivery & Projects in Detail

PHASE ONE AID DELIVERY NEW PROJECT

Rafa, Gaza Strip, Palestine

Who We Helped: 100 children

Gaza had one rubbish dump before the decimation of their country, which we still intend to work on; however, since the Israeli bombardment, the entire Gaza Strip has been reduced to rubble and dumps have formed in numerous locations, where displaced communities have set up camps.

There is no waste system or removal of waste, as critical infrastructure has been destroyed or damaged. This massive humanitarian crisis and the toxic environment in which people are trying to survive not only has the same conditions as the dump sites which we deliver on but the added horror of extreme violence and constant displacement. It is for this reason that we connected with Palestinian journalists and aid workers on the ground with whom to establish connections to develop future aid delivery. Our first step was a Phase One shoe distribution.

This was the only new Phase One project we delivered aid to, outside our existing locations (detailed below). We intend to increase our efforts and continue delivering aid to the most vulnerable children in Palestine. This is just our first step in providing the children of Palestine with both aid delivery and ongoing support.

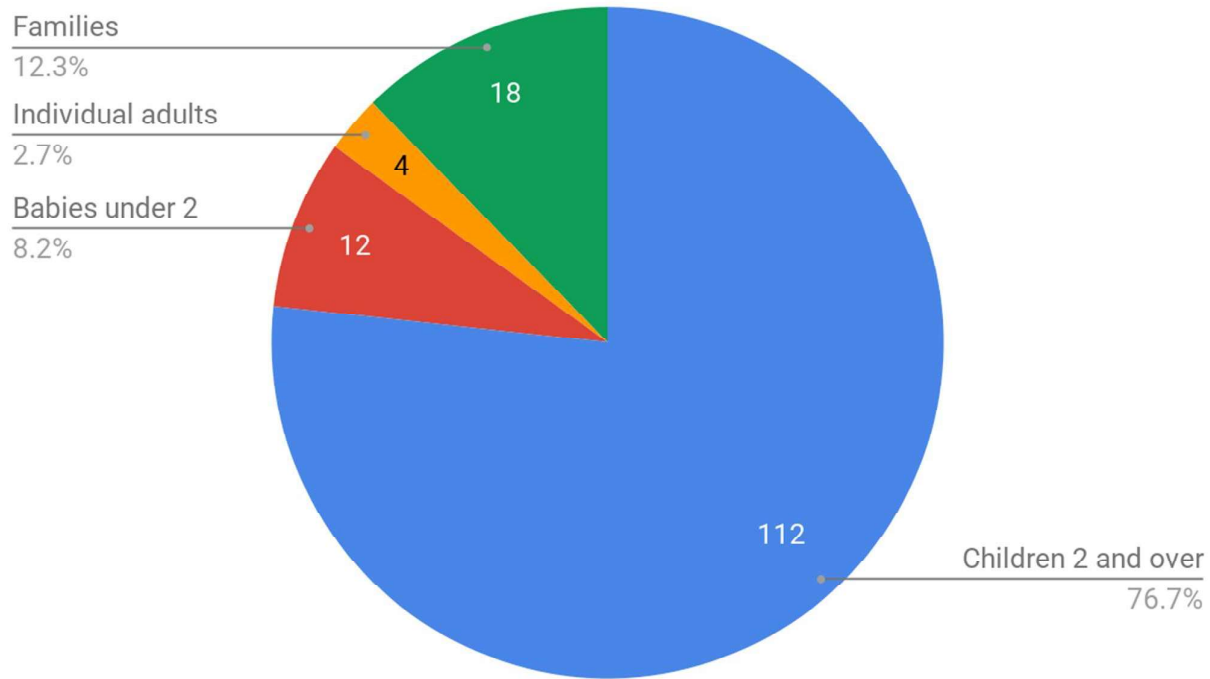
PHASE TWO SUSTAINABLE PROJECTS

Project 1 | Masaka Dump Project, Uganda | Small Steps Masaka

Who We Helped: We helped 146 beneficiaries, consisting of 112 children aged two and over, 12 babies under two, and four adults regularly; additionally, 18 families occasionally living and working on and around the dump site. There were seven regular volunteer parents at the centre.

SMALL STEPS PROJECT
TRUSTEES REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2024

Beneficiary Demographics



Support | Masaka

- Lessons held at the centre were held over **211** days of the year.
- Playground facilities, which enable children to come off the landfill and play, were utilised over 304 days of the year.
- Sports were organised a total of **126** times.
- Counselling sessions were held **132** times for children and **nine** times for adults.
- **11,003** meals were distributed.
- Medical services totalling **1,615**, including medical checkups with follow-up treatments.

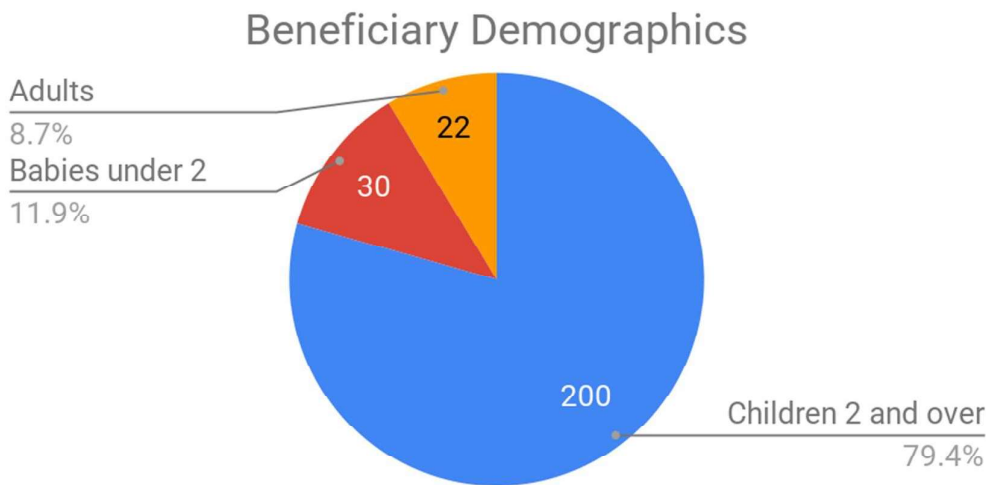
SMALL STEPS PROJECT
TRUSTEES REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2024

Aid Delivery |Masaka

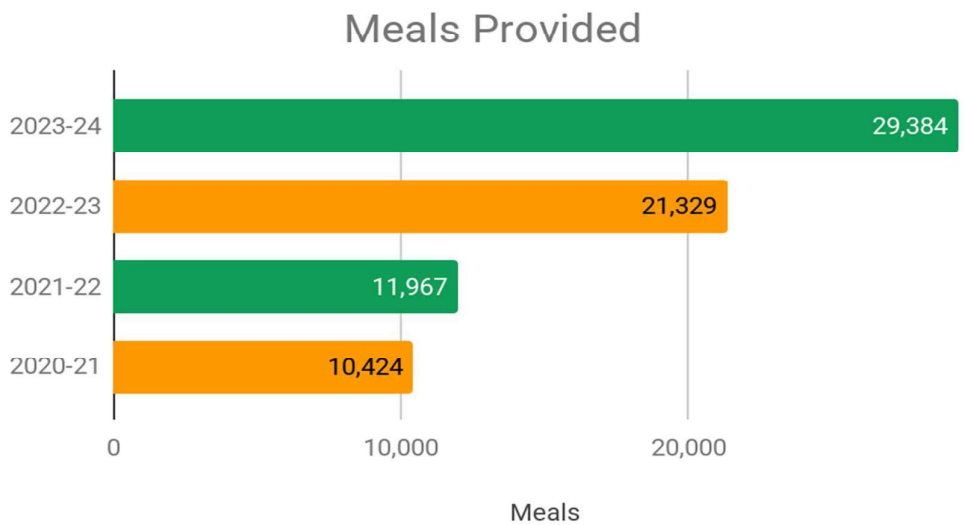
- **125 children** were given school shoes or wellington boots.

Project 2 | Ngong Dump Project, Ngong Kenya | Green Steps Project

Who we helped: We have helped **172** people: **200** individual children over **two**, **30** babies under two and **22** adults, all of whom are parents. **40** adults volunteered regularly at the centre.



- A total of **29,384** meals have been distributed for all children, including additional nutritional support for those in need, an increase of **38%**.

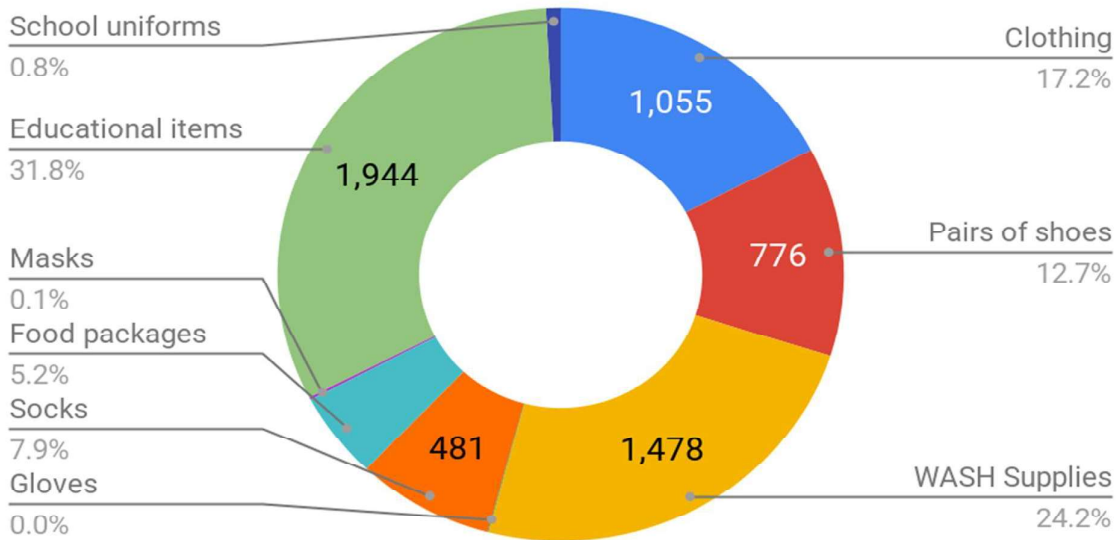


- A WASH station that was built in 2022 is accessed every day by all children.
- **The nursery and creche** were developed so that mothers could leave their small children while they worked on the dump site. **45 mums and babies** were helped.
- **62 tyres** were collected and used on the site. They were upcycled to create potting beds, walkways, fences and for flood prevention.
- **1.438 tonnes of rubbish** were moved.
- **1.52 tonnes of soil** were moved on-site to help with growing food.
- **780 trees, plants and vegetables** were planted.
- The initial size of the playground measured **1,443 sq ft**. The team gradually expanded it to **7,038 sq ft** as of 30 June 2024. This is a **388%** increase from its initial size. The team also planted some trees just outside the playground. The community also created a bench from used tyres, which sits just outside the playground.
- **10 tonnes of embedded CO₂** were estimated to have been saved due to the reclamation and recycling of tyres, metals and plastics.
- **A total of 1,473 children and 184 adults** attended community events on the Green Steps site.

Aid Delivery | Ngong

A total of **6,116** items have been distributed to the children from the dump site.

Ngong, Kenya Distributions

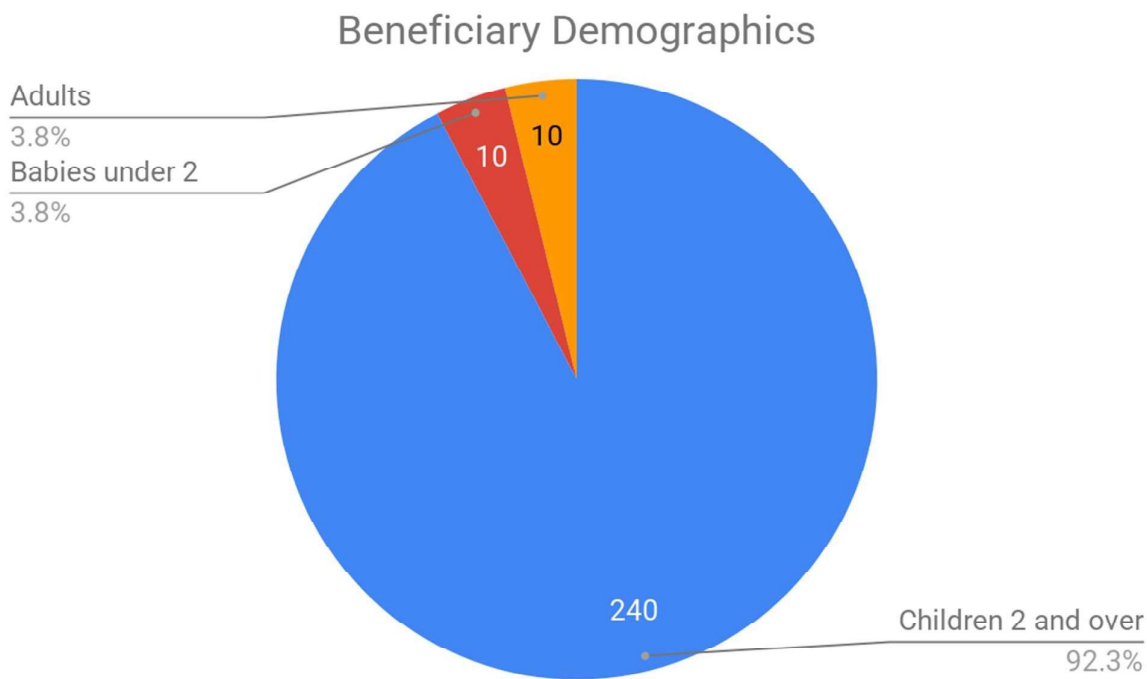


Project 3 | Korogocho Slums, Nairobi, Kenya|Komb Green Solutions

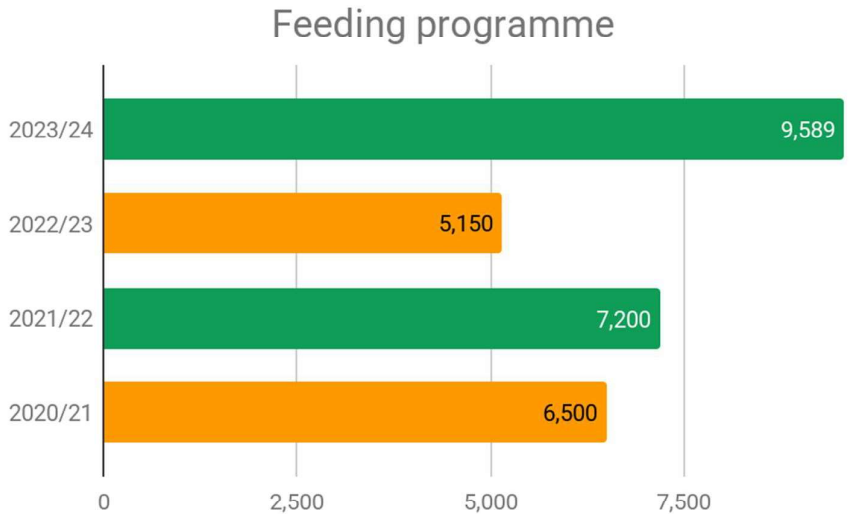
Komb Green Solutions is a community-based green restoration project in one of Kenya’s largest slums that surrounds the Dandora Landfill site in Nairobi. They revive polluted rivers and drainage systems and regreen riparian wasteland for the community, including child-safe green spaces.

We previously funded, built and trained the team with a waterless eco-toilet and training in the creation and use of Lactobacillus for processing human waste. We continued to provide materials and support for them to continue to develop the WASH area.

Who We Helped: We helped 260 people: **240** children over two years old, **ten** babies aged under two years old and **ten** adults. **15** volunteers regularly helped at the centre.



- We continued to fund a nutrition and feeding programme in conjunction with additional support for their food security problem.
- The feeding programme consists of, on average, **180 meals per day** (Monday - Friday), amounting to **9,589 meals over the year**.



Aid Delivery |Korogocho

- 103 pairs of shoes were distributed to all the children.

Part Four: Overseas Staff and Training

This year we have employed nine local overseas staff. In Masaka, Small Steps Uganda, we employed three staff: a project manager, a nurse and a teacher and seven parents volunteered regularly.

In Ngong, Green Steps Project we employed four staff; a project manager, a teacher and a creche supervisor and had 40 volunteers.

We supported two members of staff on the Korogocho project.

This is a big increase from last year due to the projects mobilising the community to reach our objectives in creating community-run, community-led projects.

Part Five: Charity Infrastructure

The charity has a board of three trustees who work directly with the CEO. This reporting year, there has been one full-time staff member who has merged several roles, including marketing and social media, campaigning, aid delivery and project management. This has seen a decrease in funds raised but ensured stability for our existing projects and beneficiaries. Our accounts manager continued to work part-time on both the bookkeeping and project statistics and data.

Fundraising & Campaigning Activities

- **Corporate Social Responsibility and Donors.** This year, we continued to receive ongoing support from First Mile Recycling, as we have for over ten years. They have been funding the charity's feeding programmes across East Africa.
- **Individual Giving.** We received a steady stream of online individual donations.
- **Social media:** We received online donations through social media campaigns via platforms such as Facebook.
- **Online Auction.** In November 2024, we held our 13th Celebrity Shoe Auction on an external auction platform (Charity Stars). We auctioned **21 pairs and raised £26,000**. Celebrities involved included: **Chris Martin, Debbie Harry, Brian May, Kate Winslet, Gillian Anderson and Roger Federer**.
- We also auctioned off other celebrity memorabilia and organised meet-and-greets backstage at the concerts of some of our celebrities to raise further funds.

Part Six: Future Plans and Developments

Overall for 2024-2025

Both in the UK and overseas, we have continued to support existing projects in East Africa.

Supporting them in their first year as autonomous projects allowing greater flexibility on reporting, freeing up more time for delivery and self-management. This has led to greater community participation.

We shall continue to report back to donors and the public clearly and transparently. We will continue to work remotely as this will allow us to redirect UK running costs to our overseas projects, training and development.

A new campaign in the UK and Palestine created both awareness and funds for the child victims of the atrocities being committed against Palestinians.

Overseas Project Plans 2024-2025

- Continue the ongoing assessment and development of our organisational strategy and objectives.
- We would like to continue with the implementation of a strategy that enables sustainable projects to be handed back to the community to run themselves. To do this, we will need to:
 - Continue training the management skills of local staff
 - Introduce greater food security
 - Set up infrastructures that will last without bills, including free water access and energy through solar
 - Ongoing mentoring programmes to support local staff
 - Site visits of existing and new projects in Kenya and Uganda
- We will be continuing to deliver emergency aid in the form of shoes to barefoot children in Palestine's Gaza Strip. While the aid blockade continues and major NGOs have pulled out of Gaza, our support is even more crucial. We plan to continue to partner with Palestinian aid workers on the ground to create a network for aid for future delivery. It is for that reason that we will put the majority of our Phase 1 emergency aid delivery to Palestine.
- We will continue to campaign and advocate for the human rights of children in Palestine. To use our platform to raise awareness of the atrocities they are facing.
- We will fundraise for further aid delivery for Palestine including dedicating our next Celebrity Shoe Auction to support the children of Palestine, in this way, we will stand with Palestine.

UK Team's Future Fundraising & Campaigning Work

- **Online:** We plan to showcase more work online and launch our new website. This will create a more efficient tool to illustrate the development of the charity to our donors and supporters.
- **Campaigning:** We want to use our platform to campaign for large corporations to take responsibility for the waste that they manufacture. And commitments they have made to recycle plastic within specific time frames, which heavily rely on child labour.
- **New Campaign for Palestine:** We will be continuing our new campaign advocating for human rights and the right to deliver emergency aid to the children of Palestine
- **The Celebrity Shoe Auction:** as well as being a major funding source, the publicity this generates in the media enables us to reach a large audience for our campaigning work. It has also become an intrinsic part of the charity's identity and one we intend to maintain.

● Part Seven: Principal Funding Sources

- This year, we plan to strengthen our current initiatives by developing our trusts and grants fundraising capacities by employing a grant writer.
- Currently, the **Celebrity Shoe Auction** is our principal source of unrestricted funding, and this year, we plan to use the funds to provide emergency aid in the form of shoes to children in Palestine, specifically the Gaza Strip. We plan to work with existing celebrity shoe donors so that they continue to support and donate to us.
- *Note: Photographs of all projects and more details of work, films and social media are featured on the website:*
www.smallstepsproject.org

Financial review

The Statement of Financial Activities showed net deficit of £31,404 (2023 - £7,204) for the year and reserves stand at £47,893 (2023 - £79,297). The financial position at the year end revealed by the Balance Sheet shows net current assets or working capital of £47,893 (2023– £79,297). The net book value of fixed assets held, all of which are used directly for charitable purposes, amounted to £Nil (2023– £Nil).

Reserves policy

In the Trustee's view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The trustees propose to maintain the charity's reserves at a level which is at least equivalent to six months operational expenditure and have done so having regards to its manner of operation of likely funding streams. The Trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis at their quarterly board meetings.

**TRUSTEES REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2024**

Six months running costs is calculated on the basis of projected expenditure, with no allowance made for projected income, adjusted in the light of any actual expenditure that exceeds projected expenditure. The current reserves amount fixed by the Charity is £25,000.

The Trustees have adopted a reserves policy through which we will aim to build and maintain a level of reserves equivalent to up to six months running costs. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are £47,893 (2023 - £79,297).

Six months running costs is sufficient to allow some time for seeking alternative funding sources in the event that find ourselves without enough income to meet our objectives and then, should further funding not be available, to allow sufficient funds remain to wind up the charity in an orderly fashion.

Structure, governance and management

Governing Document

Small Steps Project Limited is registered as a company limited by guarantee and not having share capital. Its operations are governed by its Memorandum and Articles of Association (M&AA).

Small Steps Project Limited was registered at Companies House on 06 June 2010 under registration number 07277814 and the charity is registered with the Charities Commission under reference number 1137443.

Trustee Induction and Training

The Trustees maintain a good working knowledge of charity and company law and best practice by regular reading of charity press articles and scrutiny of Companies House, Charity Commission and other Government and voluntary organisation advisory websites. New Trustees are given copies of the Memorandum and Articles of Association and copies of previous minutes and attend an induction session given by an experienced Trustee.

Organisation Structure

The Charity is structured so that the Board of Trustees, who meet at regular intervals, deal with the policy and overall control of the Charity's activities. Day to day management is in the hands of the Chief Executive who reports to the Board of Trustees.

The Chief Executive has responsibility for the executive management of the charity and for the inline management of the staff team which is comprised of a personal assistant and part-time volunteers.

Related parties

The charity has relationships with related parties and other charities and organisations with which it co-operates in pursuit of its charitable objectives.

Risk Management

The Board of Trustees, who meet at three monthly intervals, are responsible for ensuring that the charity has the systems and means to provide reasonable assurance against inherent risks. These risks include operational, financial and regulatory risks. The Trustees have a risk management strategy which comprises;

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan;
- Implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

**SMALL STEPS PROJECT
TRUSTEES REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2024**

Statement of trustees' responsibilities

The trustees, who are also the directors of Small Steps Project Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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 and other irregularities.

The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees and signed on its behalf by:


2F5C3B60679F496...

.....
Thomas Phillips Trustee

Date: 28 March 2025

SMALL STEPS PROJECT LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SMALL STEPS PROJECT LIMITED

I report to the trustees on my examination of the financial statements of Small Steps Project Limited (the charitable company) for the year ended 30 June 2024.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable 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 charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

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

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

Signed by:

BFA6442682BF4CE...
David Terry FCA

Ramon Lee Ltd
Chartered Accountants
93 Tabernacle Street
London
EC2A 4BA

Dated: 28 March 2025

SMALL STEPS PROJECT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted funds £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>				
Donations and legacies	3	7,630	7,630	14,115
Other trading activities	4	30,322	30,322	32,669
Investments	5	1,455	1,455	724
Other income	6	-	-	1,164
Total income		<u>39,407</u>	<u>39,407</u>	<u>48,672</u>
<u>Expenditure on:</u>				
Raising funds	7	7,483	7,483	4,430
Charitable activities	8	63,328	63,328	51,446
Total expenditure		<u>70,811</u>	<u>70,811</u>	<u>55,876</u>
Net expenditure for the year/ Net movement in funds		(31,404)	(31,404)	(7,204)
Fund balances at 1 July 2023		<u>79,297</u>	<u>79,297</u>	<u>86,501</u>
Fund balances at 30 June 2024		<u><u>47,893</u></u>	<u><u>47,893</u></u>	<u><u>79,297</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 18 to 24 form part of these financial statements.

SMALL STEPS PROJECT LIMITED

BALANCE SHEET

AS AT 30 JUNE 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		58,681		90,631	
Creditors: amounts falling due within one year	13	<u>(10,788)</u>		<u>(11,334)</u>	
Net current assets			<u>47,893</u>		<u>79,297</u>
Income funds					
Unrestricted funds			<u>47,893</u>		<u>79,297</u>
			<u>47,893</u>		<u>79,297</u>

The notes on pages 18 to 24 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2024.

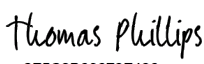
The directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 by the Trustees on 28 March 2025 and were signed on its behalf by:

DocuSigned by:

 2F5C3B60679F496...
Thomas Phillips
 Trustee

Company registration number 07277814

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Charity's Financial Statements show net deficit of £31,404 (2023 – £7,204) for the year and free reserves of £47,893 (2023 - £79,297). The trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the Charity is a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All income is included in the statement of financial activities when the Charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

Grant income

Grants are credited to the statement of financial activities when the Charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related. Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the Charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets is charged against the restricted fund.

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies (Continued)

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Fundraising income

Fundraising income is credited to income in the year in which they are receivable.

Investment income

Investment income is included when receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Straight Line Method
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1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies (Continued)

1.9 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1.10 Creditors and Provisions

Creditors and provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.13 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 2, not to prepare a cash flow statement.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

3 Donations and legacies

	Unrestricted funds £	Total 2024 £	Total 2023 £
Donations and gifts			
Individual donations	2,630	2,630	9,026
Corporate donations	5,000	5,000	5,089
	<u>7,630</u>	<u>7,630</u>	<u>14,115</u>
For the year ended 30 June 2023	<u>14,115</u>		<u>14,115</u>

4 Other trading activities

	Unrestricted funds £	Total 2024 £	Total 2023 £
Celebrity Shoe Auction	30,322	30,322	23,645
Merchandising income	-	-	24
Celebrity Meet and Greets	-	-	9,000
	<u>30,322</u>	<u>30,322</u>	<u>32,669</u>
For the year ended 30 June 2023	<u>32,669</u>		<u>32,669</u>

5 Investments

	Unrestricted funds £	Total 2024 £	Total 2023 £
Bank interest	1,455	1,455	724
	<u>1,455</u>	<u>1,455</u>	<u>724</u>
For the year ended 30 June 2023	<u>724</u>		<u>724</u>

6 Other income

	Unrestricted funds £	Total 2024 £	Total 2023 £
Other income	-	-	1,164
	<u>-</u>	<u>-</u>	<u>1,164</u>
For the year ended 30 June 2023	<u>1,164</u>		<u>1,164</u>

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

7 Raising funds

	Unrestricted funds £	Total 2024 £	Total 2023 £
<u>Fundraising and publicity</u>			
Celebrity Shoe Auction	3,621	3,621	1,208
Other fundraising costs	216	216	216
Share of support costs (see note 9)	3,444	3,444	2,819
Share of governance costs (see note 9)	202	202	187
	<u>7,483</u>	<u>7,483</u>	<u>4,430</u>
For the year ended 30 June 2023			
Fundraising and publicity	<u>4,430</u>		<u>4,430</u>
	<u>4,430</u>		<u>4,430</u>

8 Charitable activities

	Supporting beneficiaries in rubbish dumps £	Total 2024 £	Total 2023 £
Staff costs	13,200	13,200	11,096
Direct project costs	17,315	17,315	13,300
Share of support costs (see note 9)	30,999	30,999	25,371
Share of governance costs (see note 9)	1,814	1,814	1,679
	<u>63,328</u>	<u>63,328</u>	<u>51,446</u>
Analysis by fund			
Unrestricted funds	<u>63,328</u>	<u>63,328</u>	<u>51,446</u>
	<u>63,328</u>	<u>63,328</u>	<u>51,446</u>
For the year ended 30 June 2023			
Unrestricted funds	<u>51,446</u>		<u>51,446</u>
	<u>51,446</u>		<u>51,446</u>

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

9 Support costs

	Support costs	Governance costs	Total 2024	Total 2023
	£	£	£	£
Administrative staff (Inc. Subcontractors)	24,849	-	24,849	22,398
Premises and equipment	106	-	106	70
Communications and IT cost	5,439	-	5,439	857
Book-keeping fees	4,000	-	4,000	3,050
Legal and professional costs	13	-	13	13
Other expenses	36	-	36	1,346
Travelling costs	-	-	-	457
Independent examiner's fees	-	2,016	2,016	1,866
	<u>34,443</u>	<u>2,016</u>	<u>36,459</u>	<u>30,056</u>
Analysed between				
Fundraising	3,444	202	3,646	3,006
Charitable activities	30,999	1,814	32,813	27,050
	<u>34,443</u>	<u>2,016</u>	<u>36,459</u>	<u>30,056</u>

10 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 July 2023	4,760
At 30 June 2024	4,760
Depreciation and impairment	
At 1 July 2023	4,760
At 30 June 2024	4,760
Carrying amount	
At 30 June 2024	-
At 30 June 2023	-

11 Net movement in funds

	2024	2023
	£	£
Net movement in funds is stated after charging/(crediting)		
Independent examiners' fees	2,016	1,866

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

12 Employees

	2024 £	2023 £
Wages and salaries	13,200	-

There were no employees whose annual remuneration was more than £60,000.

No trustee received any remuneration or reimbursement of expenses during the year (2023 - £Nil).

The key management personnel of the charity comprise the Chief Executive Director. The total employee benefits of the key management personnel of the charity were £Nil (2023 - £Nil).

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,085	6,431
Other creditors	4,687	3,037
Accruals	2,016	1,866
	<u>10,788</u>	<u>11,334</u>

14 Share capital

The charity is constituted as a company limited by guarantee and does not have a share capital divided by shares.

15 Analysis of net assets between funds

	Unrestricted funds £	Total 2024 £	Unrestricted funds £	Total 2023 £
Fund balances at 30 June 2024 are represented by:				
Current assets/(liabilities)	47,893	47,893	79,297	79,297
	<u>47,893</u>	<u>47,893</u>	<u>79,297</u>	<u>79,297</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

SMALL STEPS PROJECT LIMITED

England & Wales - Charity number 1137443

Accounts

Charity registration number 1137443

Company registration number 07277814 (England and Wales)

SMALL STEPS PROJECT LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

SMALL STEPS PROJECT LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Thomas Phillips Daniel Evans Alex Rauche Daniel Gilmore	(Resigned on 19 February 2024)
Charity number	1137443	
Company number	07277814	
Registered office	C/o. SKS Ramon Lee 93 Tabernacle Street London EC2A 4BA	
Independent examiner	David Terry FCA Ramon Lee Ltd Chartered Accountants 93 Tabernacle Street London EC2A 4BA	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Mailing Kent ME19	
	National Westminster Bank Plc 490 Holloway Road Holloway London N7 6JB	

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2023

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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 30th June 2023, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Part One: Small Steps Project | Introduction

Across the world thousands of children live on landfill sites and rubbish dumps, surviving by scavenging. This global problem, resulting from mass production and consumption, continues to worsen as the production of waste is not sufficiently addressed by governments or the large corporations responsible for manufacturing it. At Small Steps Project we aim to alleviate some of the humanitarian consequences, by providing emergency aid and sustainable solutions to child scavengers and their families, helping them take small steps into a more healthy and dignified life.

Small Steps Project | Vision

Our Vision is of a world in which children no longer have to work or live on landfill.

Small Steps Project | Strategy

- To **connect** with children living and/or working on rubbish dumps and landfill sites globally.
- To **provide** emergency aid and medical support.
- To **enable** these children to take small steps off the dumps and into education and a brighter future.

Delivering our Objectives | Two Phases

Phase One: Connect

Deliver emergency aid to alleviate immediate hardship while also assessing the scope of longer term needs.

- **Identify and locate inhabited rubbish dumps.** Locating and communicating our findings with existing service providers, including NGOs, charities, schools, medical and dental facilities in the area.
- **Deliver emergency aid relief** to the inhabitants of the dump to alleviate immediate hardship and create trust with the community. Including critical resources such as food, water, first aid, shoes, clothing and hygiene supplies.
- **Create a census of the dump community** to build the demographics of the dump and ascertain the longer term needs of the beneficiaries.

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2023

Phase Two: Sustain

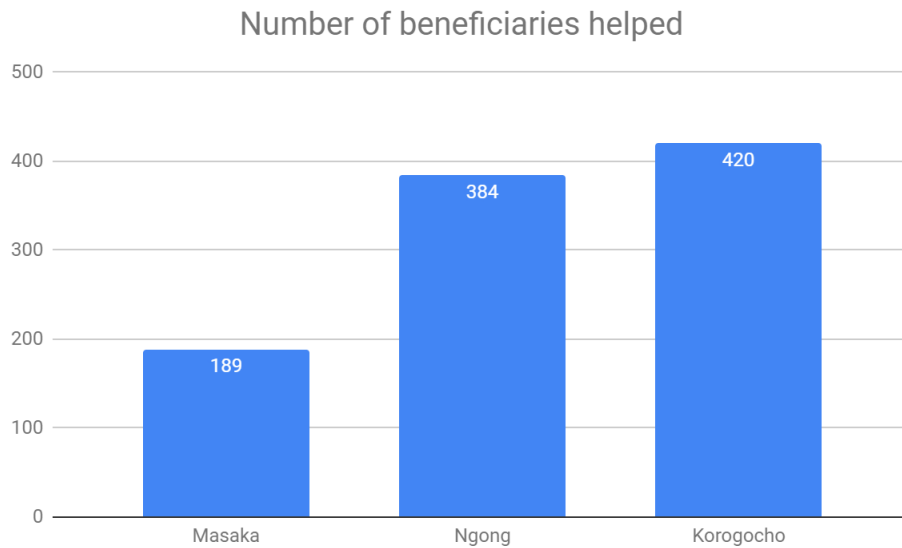
Once the immediate needs are met and the census completed, we then assess the needs of the different demographics on the dump in order to provide tailored, sustainable solutions with a focus on education and sanitation.

- **Create and develop sustainable projects** in partnership with existing in-country provisions and community based organisations, including outreach projects, centre-based projects, nurseries, mother and baby units, medical units/provisions, hygiene and WASH (Water, Sanitation and Hygiene) parent support groups, counselling, sports programmes, vocational training centres, playgrounds, micro farms and edible gardens. Should we be unable to identify existing services or partner organisations, we will initiate and manage the required programme ourselves, train the community and beneficiaries how to manage it, support them in becoming autonomous Community Based Organisations (CBOs) and hand over to them once they are confident in running the project sustainably.
- **The beneficiaries no longer just receive shoes**, as they did when Small Steps Project first launched. We now provide safe places to go in the form of nurseries, children's support centres, mobile outreach units, playgrounds, gardens and schools.
- **Whilst focusing on education, our provision also includes medical care to treat a wide variety of health issues** caused by living on rubbish dumps. This includes cuts and burns, infections, respiratory problems, parasites, skin infections, TB, HIV, malaria, pneumonia and malnutrition. During the last two years we have increased hygiene facilities on all projects to protect our beneficiaries against Covid.
- **Our nurseries and children's support centres provide feeding programmes and food sustainability.** Our social workers assist the children and their families with education in nutrition, hygiene and healthcare. This holistic approach gives beneficiaries the best opportunity to improve their life chances and access pathways to employment other than scavenging. We have also introduced food security programmes this year, so that projects can learn how to grow and use their own food.
- **Advocate change** for the conditions and rights of scavengers. This is done through lobbying local policy and decision makers, media campaigns including documentary films, photography, and online communications, giving the scavenger community a voice.
- **Community Sustainability** is crucial for the longevity and independence of projects. This is why we have recently established a strategy for handing back projects to the community, equipping them with tools and training and giving them ownership of their own projects.

Part Two: Overview of Activities & Impact

Who We Helped:

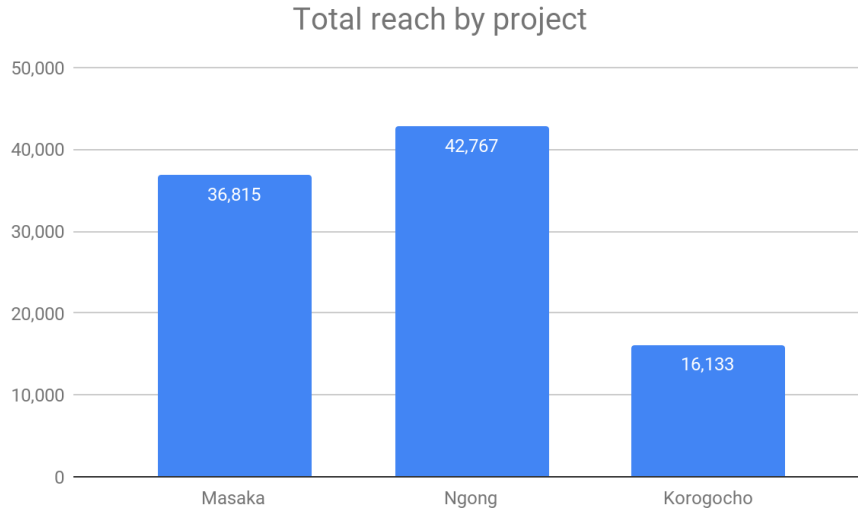
This year we helped 993 individual beneficiaries, predominantly children living on or around rubbish dumps/landfill sites and their families. Our data shows, as it has done in past years, that this has led to a direct decrease in scavenging.



What We Did:

We have provided services and activities which have been accessed **137,378 times** by our beneficiaries. This is an increase in reach of **62%** from last year. We are very proud that this reach has illustrated statistically the number of times children and mothers were off the dumpsites, because they were engaged in our services and activities.

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2023



Where we worked:

Kenya: We continued to support the playground project in **Ngong Dump, Nairobi Kenya, Green Steps Project**, this year with massive expansion in the play area that led to double the participation from our existing children and subsequently a drastic increase in metals provided.

On the other side of **Nairobi** we worked with our partners, **Komb Green solutions** in **Korogocho Slums by Dandora Dump** with food security and WASH. Where numbers and participation remained consistent with last year. These two partners also collaborated on an aid delivery project on the Dandora Dump site to reach new beneficiaries.

Uganda: We worked at our centre in **Masaka, Uganda**, where we had an increase in the number of children, lessons, participation in play activities, meals, medical, hygiene and participation from existing adults.

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2023

Part Three: Projects & Aid Delivery in Detail

PROJECT ONE

Masaka Dump Project, Uganda.

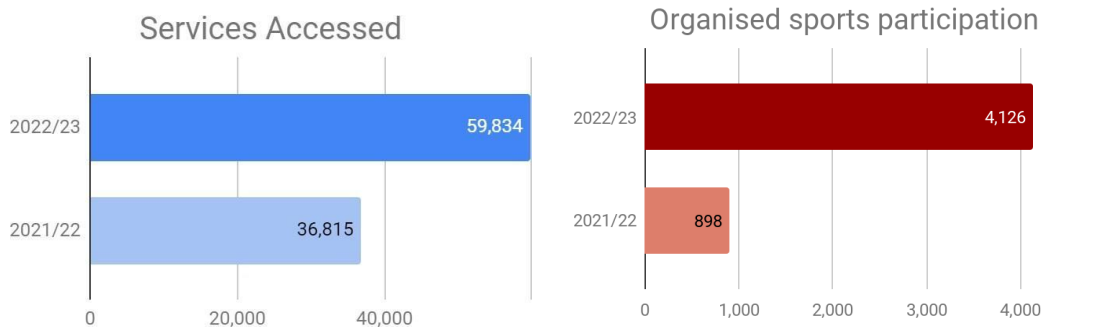
Phase Two | Sustainable Project STABILISATION

Highlights

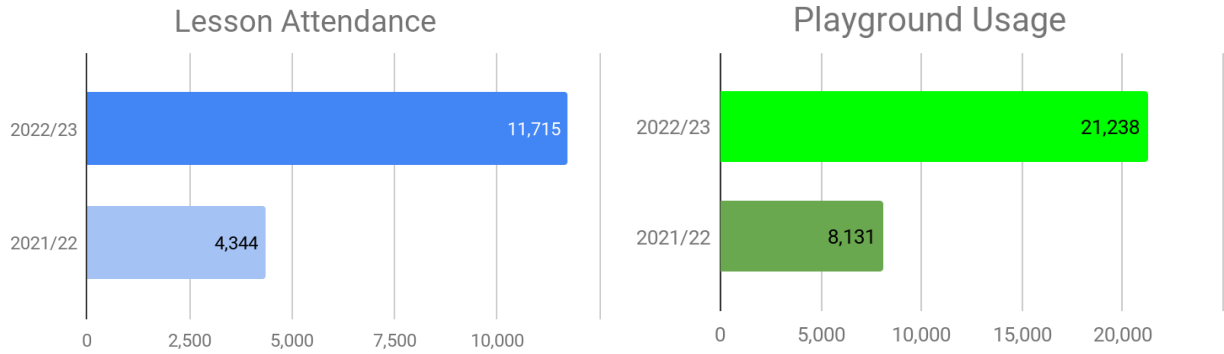
- **Our total reach** on the Masaka project this year is **59,834** services accessed. This is a **23,019** or **63%** increase year on year.
- In total, we helped **189** beneficiaries, consisting of **111** children and **8** adults regularly; and additionally **70** families irregularly. These figures show an increase in the number of children helped.

Support

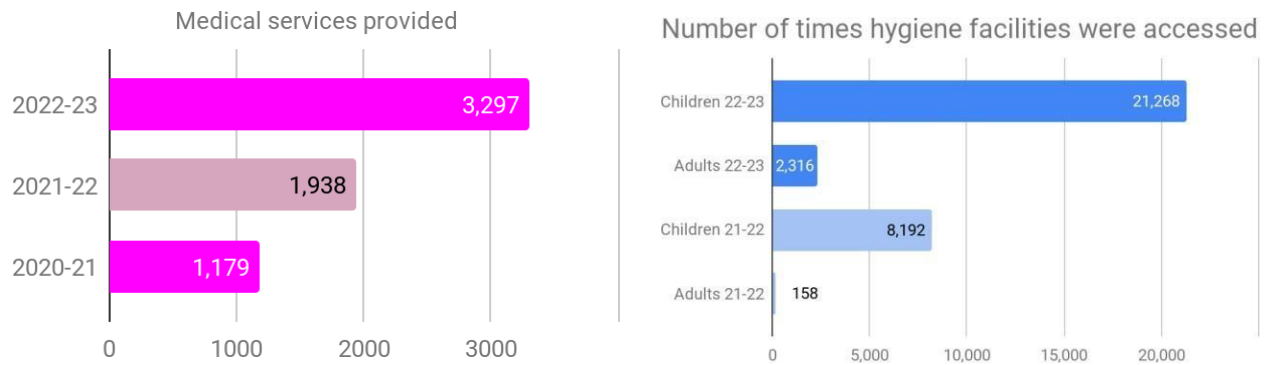
- Lessons held at the centre had a combined reach of **11,715**. This was an increase of **7,371** or **170%** on the previous reporting year.
- Playground facilities, which enable children to come off the landfill and play, were utilised a total of **21,238** times, compared to **8,131** times the year before. Furthermore, organised sports were accessed a total of **4,126** times, compared to **898** in 2021-22. This shows an increase of **3,228** or **359%**.
- Counselling sessions have also increased for both children - **247** times, and adults - **50** times.



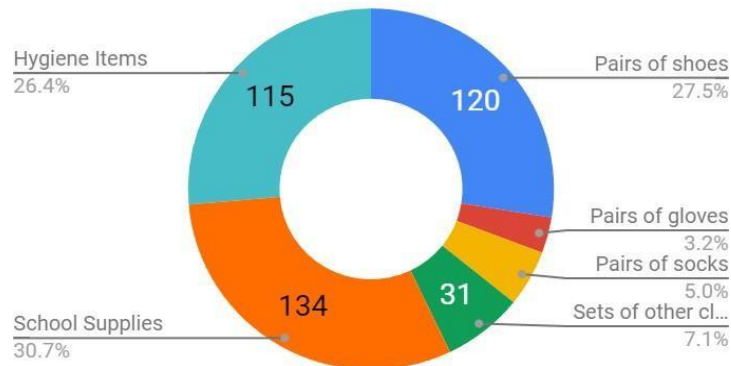
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2023



- **12,501** meals were distributed. This illustrates an increase of **3,671** or **42%** year on year.
- Medical services totalling **3,297**, including medical checkups with follow on treatments, and medication wherever required, were given. This was an increase of **70%** on last year.
- We also saw an increase in community participation with **19** parents volunteering at the centre a total of **1,087** times.
- Hygiene facilities were accessed **21,268** times by children and **2,316** times by adults. The overall year on year percentage increase is **182%**.



Masaka, Uganda Distributions



DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2023

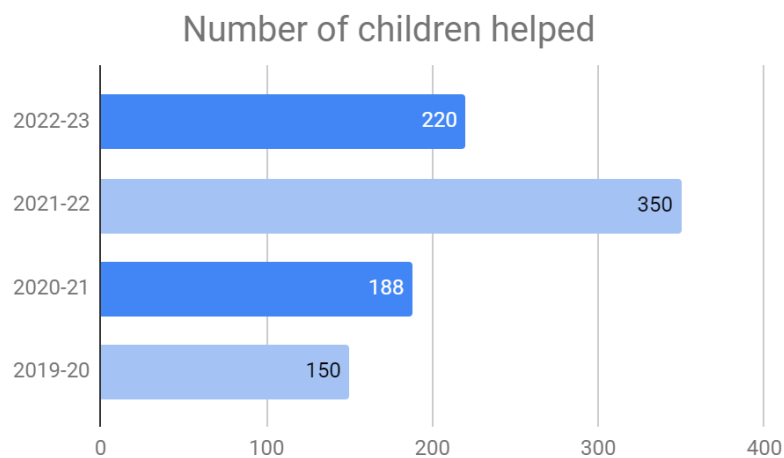
PROJECT Two | Ngong Dump Project, Ngong Kenya.

Phase Two | Sustainable Project

Highlights:

This year the dump site officially closed and Green Steps Project, the green space to play, playground, garden, kitchen and a WASH programme expanded dramatically into the former dumping ground. What had been an overcrowded project now had the physical space to better accommodate the beneficiaries and operate activities. This led to the participation of existing beneficiaries doubling.

Since July 2022 (this reporting year) the project has worked with **220** individual children and has had a reach of **64,072**, an increase of **50%** year on year. This is the number of times our services were accessed by the beneficiaries. In addition, **14 adults** were helped, both directly and indirectly, and **150 families** were helped.



- A total of **21,329** meals have been distributed for all children including additional nutritional support for those in need, an increase of **78%**.

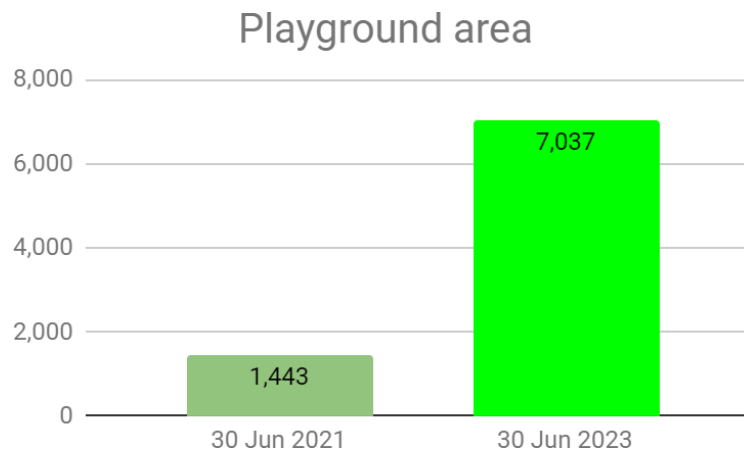


- A WASH station was built at the beginning of the year accessible to all children who attended the project:

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2023

this was accessed **13,441** times, a **7%** year on year increase.

- **The nursery and creche** were developed so that mothers could leave their small children while they worked on the dump site.
- **194 tyres** were collected and used on the site. They were upcycled to create potting beds, walkways, fences and flood prevention.
- **69.4 tonnes of rubbish** were moved.
- **9.5 tonnes of soil** were moved on site to help with growing food.
- **124 trees, plants and vegetables** were planted.
- The initial size of the playground measured **1,443 sq ft**. The team gradually expanded it to **7,038 sq ft**, as at 30 June 2023. This is a 388% increase from its initial size.

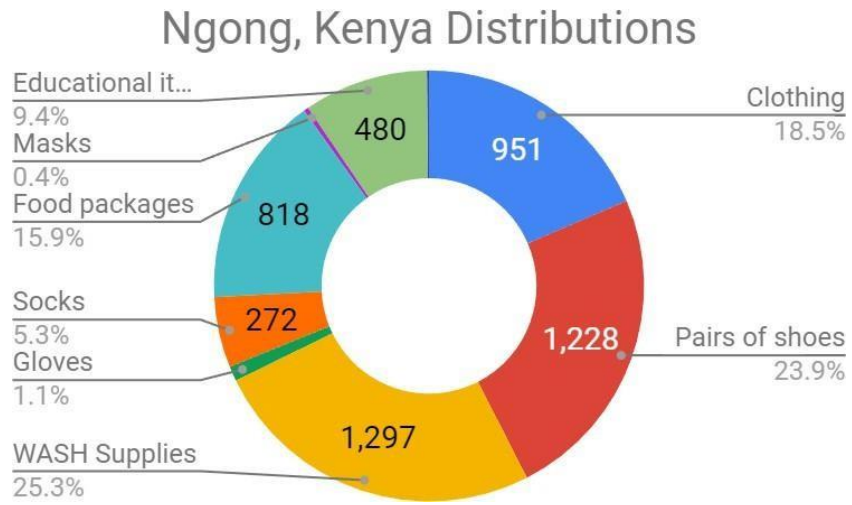


- **501 tonnes of embedded CO₂** were estimated to have been saved due to the reclamation and recycling of tyres, metals and plastics.

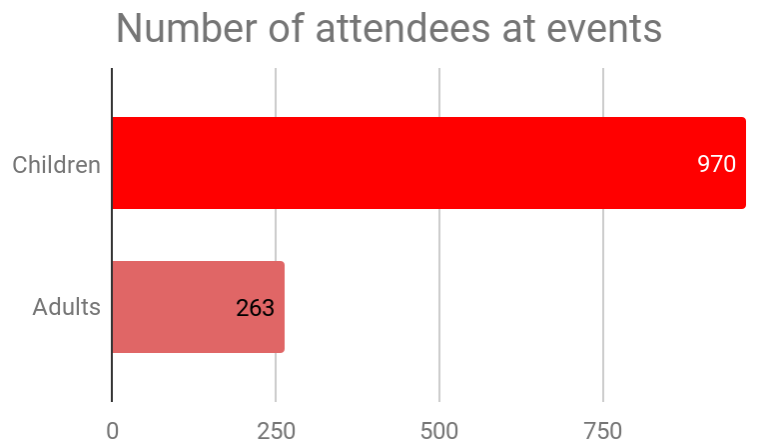
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2023

Aid Delivery | Ngong

A total of **5,130** items have been distributed on the dumpsite:



A total of **970** children and **263** adults attended events on the site between July 2022 and June 2023.



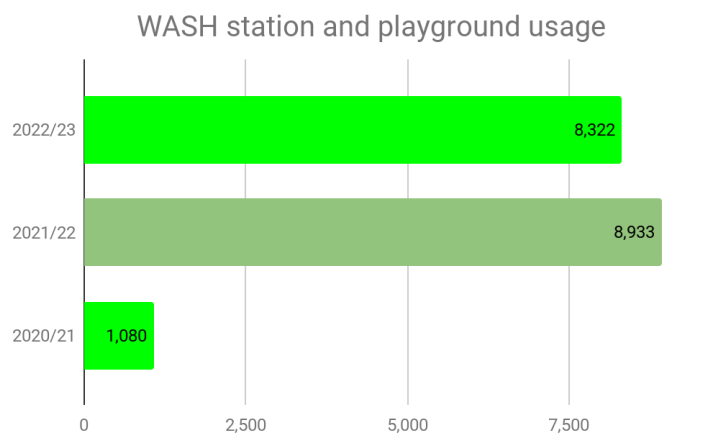
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2023

PROJECT FOUR | Komb Green Solutions | Project Partnership

Korogocho Slums, Dandora Dump , Nairobi, Kenya

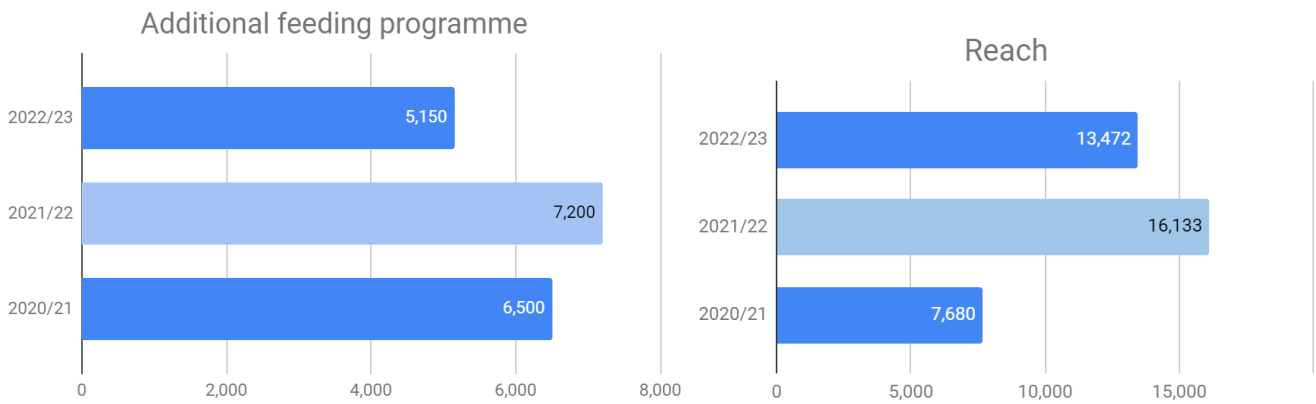
Komb Green Solutions is a community based green restoration project in one of Kenya's largest slums that surrounds the Dandora Landfill site in Nairobi. They revive polluted rivers and drainage systems and regreen riparian waste land for the community including child safe green spaces.

- We previously funded, built and trained the team with waterless eco-toilet and training in the creation and use of Lactobacillus for processing human waste, prior to the Pandemic. We continued to provide materials and support for them to continue to develop the WASH area.
- We continued to fund a nutrition and feeding programme in conjunction with additional support for their food security problem.
- Komb Green staff worked with approximately **400 children** and **20 adults per month**, giving a reach of **4,800 children** and **240 adults. Total reach: 5,040.**
- The reach of the project for children using the WASH station and playground was **8,322.**



- The additional feeding programme consisting of on average **80 meals per day** (Monday-Friday) were served throughout most of the 2022-23 reporting year, giving a reach of **5,150.**

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2023



- **100** pairs of shoes were distributed to all the children.
- In April, there was a joint shoe and boot distribution with the team from the Ngong, Green steps, to deliver shoes to the children of Dandora dump site. **400** pairs of shoes or boots were delivered on this distribution.
- The total reach of this project was **13,472**.

**DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2023**

Part Four: Overseas Staff and Training

This year we have employed 12 local overseas staff. In Masaka, 19 parents volunteered regularly. In Ngong, they employed 6 members of staff and 25 volunteers. Among the volunteers were 15 parents. There were 30 members of staff on the Korrogocho project. This is a big increase on last year due to the projects mobilising the community to reach our objectives in creating community-run community-led projects.

Part Five: Charity Infrastructure

The charity has a board of three trustees who work directly with the CEO. This reporting year there has been one full time staff member, the CEO, who was on maternity leave for Q2 and Q3 and the Chair of Trustees managed a considerable amount of her workload. This has seen a decrease in funds raised but insured stability for our existing projects and beneficiaries. Our accounts manager continued to work part time on both the book keeping and project statistics and data.

Project Analysis

We have collected data on all beneficiaries across our projects, building on and developing our monitoring and evaluation systems so that we are more effectively able to measure the change and impact of our projects on our beneficiaries and the community and how much the available resources are being accessed. We calculate the number of beneficiaries with the services they access to establish the overall reach of our programmes.

Fundraising & Campaigning Activities

- **Major Funders.**

The grants of the three major funders, who have been supporting the projects, came to an end of their funding period last reporting year. With the CEO on maternity leave, new grants were not applied for. The charity decided to continue to support the projects using its reserves.

- **Corporate Social Responsibility and Donors.**

This year, we continued to receive ongoing support from First Mile Recycling, as we have for over ten years. They have been funding the charity's feeding programmes across East Africa.

- **Online Auction.**

In November 2023 we held our 12th Celebrity Shoe Auction on an external auction platform (Charity Stars).

We auctioned **45 pairs and raised £33,000.**

We also auctioned other celebrity memorabilia and organised meet and greets backstage at the concerts of some of our celebrities to raise further funds.

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2023

Part Six: Future Plans and Developments

Overall for 2022-2023

Both in the UK and overseas we have continued to support existing projects in East Africa, set up pre-pandemic, supporting them in their first year as autonomous projects allowing greater flexibility on reporting, freeing up more time for delivery and self management. This has led to greater community participation. We shall continue to report back to donors and the public clearly and transparently. We will continue to work remotely as this will allow us to redirect UK running costs to our overseas projects, training and development.

With our CEO on maternity leave, we were unable to find suitable cover for her roles of project delivery and fundraising, within our existing budget. Other than our yearly celebrity shoe auction we did not undertake fundraising, but our Chair of Trustees took on the day to day running of the charity.

Overseas Project Plans 2023-2024

- Continue the ongoing assessment and development of our organisational strategy and objectives.
- We would like to continue with the implementation of a strategy that enables sustainable projects to be handed back to the community to run themselves. In order to do this we will need to:
 - continue training the management skills of local staff.
 - Introduce greater food security.
 - Set up infrastructures that will last without bills including free water access and energy through solar.
 - Commit to on-going mentoring programme to support local staff.
- A feasibility study will be done in 2023-24 to help children, their parents and families living on dumpsites in Mombasa, in partnership with the project managers at the Ngong dumpsite and Komb Green/Korogocho centres.

UK Team's Future Fundraising & Campaigning Work

- **Online:** we plan to showcase more work online and launch our new website. This will create a more efficient tool to illustrate the development of the charity to our donors and supporters.
- **Campaigning:** we want to use our platform to campaign for large corporations to take responsibility for the waste that they manufacture. And commitments they have made to recycle plastic within specific time frames, which heavily rely on child labour.
- **The Celebrity Shoe Auction:** as well as being a major funding source, the publicity this generates in the media enables us to reach a large audience for our campaigning work. It has also become an intrinsic part of the charity's identity and one we intend to maintain. However, in the absence of volunteers we plan to outsource this to an auction management company.

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2023

Part Seven: Principal Funding Sources

This year we plan to strengthen our current initiatives by developing our trusts and grants fundraising capacities.

Currently, the **Celebrity Shoe Auction** is our principal source of unrestricted funding and we intend to hold one every year. We plan to work with existing celebrity shoe donors so that they continue to support and donate to us.

This year we had no income from grants for the first time in the charity's history. The covid pandemic played a large part in this change. As we found it difficult to secure funding for existing projects and were not able to launch new initiatives. In 2023/2024 we will be actively seeking grant funding from previous donors as well as new corporate donors and have developed a strategy to pursue this objective.

Note: Photographs of all projects and more details of work, films and social media are featured on the website www.smallstepsproject.org

Financial review

The Statement of Financial Activities showed net deficit of £7,204 (2022 - £21,350) for the year and reserves stand at £79,297 (2022 - £86,501). The financial position at the year end revealed by the Balance Sheet shows net current assets or working capital of £79,297 (2022– £86,501). The net book value of fixed assets held, all of which are used directly for charitable purposes, amounted to £Nil (2022– £Nil).

Reserves policy

In the Trustee's view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The trustees propose to maintain the charity's reserves at a level which is at least equivalent to six months operational expenditure and have done so having regards to its manner of operation of likely funding streams. The Trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis at their quarterly board meetings.

Six months running costs is calculated on the basis of projected expenditure, with no allowance made for projected income, adjusted in the light of any actual expenditure that exceeds projected expenditure. The current reserves amount fixed by the Charity is £80,000.

The Trustees have adopted a reserves policy through which we will aim to build and maintain a level of reserves equivalent to up to six months running costs. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are £79,297 (2022 - £86,501).

Six months running costs is sufficient to allow some time for seeking alternative funding sources in the event that find ourselves without enough income to meet our objectives and then, should further funding not be available, to allow sufficient funds remain to wind up the charity in an orderly fashion.

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2023

Structure, governance and management

Governing Document

Small Steps Project Limited is registered as a company limited by guarantee and not having share capital. Its operations are governed by its Memorandum and Articles of Association (M&AA).

Small Steps Project Limited was registered at Companies House on 06 June 2010 under registration number 07277814 and the charity is registered with the Charities Commission under reference number 1137443.

Trustee Induction and Training

The Trustees maintain a good working knowledge of charity and company law and best practice by regular reading of charity press articles and scrutiny of Companies House, Charity Commission and other Government and voluntary organisation advisory websites. New Trustees are given copies of the Memorandum and Articles of Association and copies of previous minutes and attend an induction session given by an experienced Trustee.

Organisation Structure

The Charity is structured so that the Board of Trustees, who meet at regular intervals, deal with the policy and overall control of the Charity's activities. Day to day management is in the hands of the Chief Executive who reports to the Board of Trustees.

The Chief Executive has responsibility for the executive management of the charity and for the inline management of the staff team which is comprised of a personal assistant and part-time volunteers.

Related parties

The charity has relationships with related parties and other charities and organisations with which it co-operates in pursuit of its charitable objectives.

Risk Management

The Board of Trustees, who meet at three monthly intervals, are responsible for ensuring that the charity has the systems and means to provide reasonable assurance against inherent risks. These risks include operational, financial and regulatory risks. The Trustees have a risk management strategy which comprises;

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan;
- Implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2023

Statement of trustees' responsibilities

The trustees, who are also the directors of Small Steps Project Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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 and other irregularities.

The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees and signed on its behalf by:



.....
Thomas Phillips
Trustee

Date: 27.03.2024

SMALL STEPS PROJECT LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SMALL STEPS PROJECT LIMITED

I report to the trustees on my examination of the financial statements of Small Steps Project Limited (the charitable company) for the year ended 30 June 2023.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable 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 charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

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

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

David Terry FCA

**Ramon Lee Ltd
Chartered Accountants
93 Tabernacle Street
London
EC2A 4BA**

Dated:

SMALL STEPS PROJECT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Unrestricted funds £	Total 2023 £	Total 2022 £
<u>Income and endowments from:</u>				
Donations and legacies	3	14,115	14,115	18,326
Other trading activities	4	32,669	32,669	34,398
Investments	5	724	724	41
Other income	6	1,164	1,164	-
Total income		<u>48,672</u>	<u>48,672</u>	<u>52,765</u>
<u>Expenditure on:</u>				
Raising funds	7	5,539	5,539	7,294
Charitable activities	8	50,337	50,337	66,821
Total expenditure		<u>55,876</u>	<u>55,876</u>	<u>74,115</u>
Net expenditure for the year/ Net movement in funds		(7,204)	(7,204)	(21,350)
Fund balances at 1 July 2022		<u>86,501</u>	<u>86,501</u>	<u>107,851</u>
Fund balances at 30 June 2023		<u><u>79,297</u></u>	<u><u>79,297</u></u>	<u><u>86,501</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 4 to 10 form part of these financial statements.

SMALL STEPS PROJECT LIMITED

BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		90,631		93,881	
Creditors: amounts falling due within one year					
	13	(11,334)		(7,380)	
Net current assets			79,297		86,501
Income funds					
Unrestricted funds			79,297		86,501
			79,297		86,501

The notes on pages 4 to 10 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2023.

The directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 by the Trustees on 27.03.2024 and were signed on its behalf by:



Thomas Phillips
Trustee

Company registration number 07277814

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Charity's Financial Statements show net deficit of £7,204 (2022 – £21,350) for the year and free reserves of £79,297 (2022 - £86,501). The trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the Charity is a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All income is included in the statement of financial activities when the Charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

Grant income

Grants are credited to the statement of financial activities when the Charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related. Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the Charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets is charged against the restricted fund.

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Fundraising income

Fundraising income is credited to income in the year in which they are receivable.

Investment income

Investment income is included when receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Straight Line Method
-----------------------	--------------------------

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

1.9 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1.10 Creditors and Provisions

Creditors and provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.13 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 2, not to prepare a cash flow statement.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

3 Donations and legacies

	Unrestricted funds £	Total 2023 £	Total 2022 £
Donations and gifts			
Individual donations	9,026	9,026	13,326
Corporate donations	5,089	5,089	5,000
	<u>14,115</u>	<u>14,115</u>	<u>18,326</u>
For the year ended 30 June 2022	<u>18,326</u>		<u>18,326</u>

4 Other trading activities

	Unrestricted funds £	Total 2023 £	Total 2022 £
Celebrity Shoe Auction	23,645	23,645	34,374
Merchandising income	24	24	24
Celebrity Meet and Greet	9,000	9,000	-
	<u>32,669</u>	<u>32,669</u>	<u>34,398</u>
For the year ended 30 June 2022	<u>34,398</u>		<u>34,398</u>

5 Investments

	Unrestricted funds £	Total 2023 £	Total 2022 £
Bank interest	724	724	41
	<u>724</u>	<u>724</u>	<u>41</u>
For the year ended 30 June 2022	<u>41</u>		<u>41</u>

6 Other income

	Unrestricted funds £	Total 2023 £	Total 2022 £
Other income	1,164	1,164	-
	<u>1,164</u>	<u>1,164</u>	<u>-</u>
For the year ended 30 June 2022	<u>-</u>		<u>-</u>

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

7 Raising funds

	Unrestricted funds £	Total 2023 £	Total 2022 £
<u>Fundraising and publicity</u>			
Celebrity Shoe Auction	1,208	1,208	2,633
Other fundraising costs	216	216	216
Share of support costs (see note 9)	3,928	3,928	4,445
Share of governance costs (see note 9)	187	187	173
	<u>5,539</u>	<u>5,539</u>	<u>7,294</u>
For the year ended 30 June 2022			
Fundraising and publicity	7,294		7,294
	<u>7,294</u>		<u>7,294</u>

8 Charitable activities

	Supporting beneficiaries in rubbish dumps £	Total 2023 £	Total 2022 £
Direct project costs	13,300	13,300	26,818
	<u>13,300</u>	<u>13,300</u>	<u>26,818</u>
Share of support costs (see note 9)	35,358	35,358	38,446
Share of governance costs (see note 9)	1,679	1,679	1,557
	<u>50,337</u>	<u>50,337</u>	<u>66,821</u>
Analysis by fund			
Unrestricted funds	50,337	50,337	66,821
	<u>50,337</u>	<u>50,337</u>	<u>66,821</u>
For the year ended 30 June 2022			
Unrestricted funds	66,821		66,821
	<u>66,821</u>		<u>66,821</u>

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

9 Support costs

	Support costs £	Governance costs £	Total 2023 £	Total 2022 £
Administrative staff (Inc. Subcontractors)	33,493	-	33,493	35,979
Premises and equipment	70	-	70	10
Communications and IT cost	857	-	857	1,203
Book-keeping fees	3,050	-	3,050	5,100
Legal and professional costs	13	-	13	13
Other expenses	1,346	-	1,346	413
Travelling costs	457	-	457	-
Independent examiner's fees	-	1,866	1,866	1,730
	<u>39,286</u>	<u>1,866</u>	<u>41,152</u>	<u>44,448</u>
Analysed between				
Fundraising	3,928	187	4,115	4,445
Charitable activities	35,358	1,679	37,037	40,003
	<u>39,286</u>	<u>1,866</u>	<u>41,152</u>	<u>44,448</u>

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 July 2022	4,760
At 30 June 2023	4,760
Depreciation and impairment	
At 1 July 2022	4,760
At 30 June 2023	4,760
Carrying amount	
At 30 June 2023	-
At 30 June 2022	-

11 Net movement in funds

	2023 £	2022 £
Net movement in funds is stated after charging/(crediting)		
Independent examiners' fees	1,866	1,730

SMALL STEPS PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

12 Employees

There were no employees whose annual remuneration was more than £60,000.

No trustee received any remuneration or reimbursement of expenses during the year (2022 - £Nil).

The key management personnel of the charity comprise the Chief Executive Director. The total employee benefits of the key management personnel of the charity were £Nil (2022 - £Nil).

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	6,431	3,147
Other creditors	3,037	2,503
Accruals	1,866	1,730
	<u>11,334</u>	<u>7,380</u>

14 Share capital

The charity is constituted as a company limited by guarantee and does not have a share capital divided by shares.

15 Analysis of net assets between funds

	Unrestricted funds £	Total 2023 £	Unrestricted funds £	Total 2022 £
Fund balances at 30 June 2023 are represented by:				
Current assets/(liabilities)	79,297	79,297	86,501	86,501
	<u>79,297</u>	<u>79,297</u>	<u>86,501</u>	<u>86,501</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

SMALL STEPS PROJECT LIMITED

England & Wales - Charity number 1137443

Accounts

SMALL STEPS PROJECT LIMITED

(A company limited by guarantee)

**DIRECTORS' AND TRUSTEES' REPORT
AND ACCOUNTS**

FOR THE YEAR ENDED 30TH JUNE 2022

Company No: 07277814

Charity No: 1137443

SMALL STEPS PROJECT LIMITED

(A company limited by guarantee)

REPORT AND ACCOUNTS

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SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH JUNE 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 30th June 2022, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

[Part One: Small Steps Project | Introduction](#)

Across the world thousands of children live on landfill sites and rubbish dumps, surviving by scavenging. This global problem, resulting from mass production and consumption, continues to worsen as the production of waste is not sufficiently addressed by governments or the large corporations responsible for manufacturing it. At Small Steps Project we aim to alleviate some of the humanitarian consequences, by providing emergency aid and sustainable solutions to child scavengers and their families, helping them take small steps into a more healthy and dignified life.

[Small Steps Project | Vision](#)

Our Vision is of a world in which children no longer have to work or live on landfill.

[Small Steps Project | Strategy](#)

- To **connect** with children living and/or working on rubbish dumps and landfill sites globally.
- To **provide** emergency aid and medical support.
- To **enable** these children to take small steps off the dumps and into education and a brighter future.

[Delivering our Objectives | Two Phases](#)

Phase One: Connect

Deliver emergency aid to alleviate immediate hardship while also assessing the scope of longer term needs.

- **Identify and locate inhabited rubbish dumps.** Locating and communicating our findings with existing service providers, including NGOs, charities, schools, medical and dental facilities in the area.
- **Deliver emergency aid relief** to the inhabitants of the dump to alleviate immediate hardship and create trust with the community. Including critical resources such as food, water, first aid, shoes, clothing and hygiene supplies.
- **Create a census of the dump community** to build the demographics of the dump and ascertain the longer term needs of the beneficiaries.

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2022

Phase Two: Sustain

Once the immediate needs are met and the census completed, we then assess the needs of the different demographics on the dump in order to provide tailored, sustainable solutions with a focus on education and sanitation.

- **Create and develop sustainable projects** in partnership with existing in-country provisions and community based organisations, including outreach projects, centre-based projects, nurseries, mother and baby units, medical units/provisions, hygiene and WASH (Water, Sanitation and Hygiene) parent support groups, counselling, sports programmes, vocational training centres, playgrounds, micro farms and edible gardens. Should we be unable to identify existing services or partner organisations, we will initiate and manage the required programme ourselves, train the community and beneficiaries how to manage it, support them in becoming autonomous Community Based Organisations (CBOs) and hand over to them once they are confident in running the project sustainably.
- **The beneficiaries no longer just receive shoes**, as they did when Small Steps Project first launched. We now provide safe places to go in the form of nurseries, children's support centres, mobile outreach units, playgrounds, gardens and schools.
- **Whilst focusing on education, our provision also includes medical care to treat a wide variety of health issues** caused by living on rubbish dumps. This includes cuts and burns, infections, respiratory problems, parasites, skin infections, TB, HIV, malaria, pneumonia and malnutrition. During the last two years we have increased hygiene facilities on all projects to protect our beneficiaries against Covid.
- **The Pandemic has led us to increasing WASH services across all our programmes**, not only providing education on hygiene and sanitation but also the facilities to enable beneficiaries to stay clean and hygienic.
- **Our nurseries and children's support centres provide feeding programmes and food sustainability**. Our social workers assist the children and their families with education in nutrition, hygiene and healthcare. This holistic approach gives beneficiaries the best opportunity to improve their life chances and access pathways to employment other than scavenging. We have also introduced food security programmes this year, so that projects can learn how to grow and use their own food.
- **Advocate change** for the conditions and rights of scavengers. This is done through lobbying local policy and decision makers, media campaigns including documentary films, photography, and online communications, giving the scavenger community a voice.
- **Community Sustainability** is crucial for the longevity, independence and independence of projects. This is why we have recently established a strategy for handing back projects to the community, equipping them with tools and training and giving them ownership of their own projects.

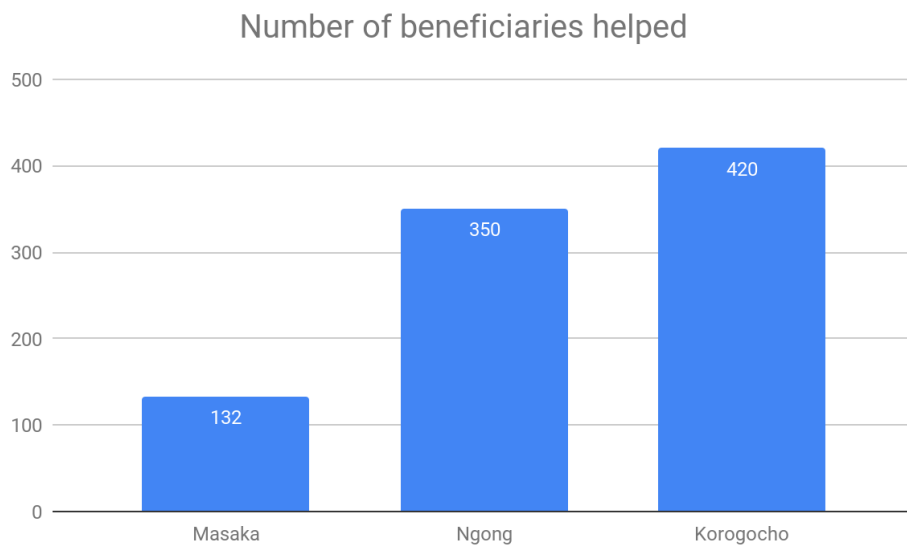
SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2022

Part Two: Overview of Activities & Impact

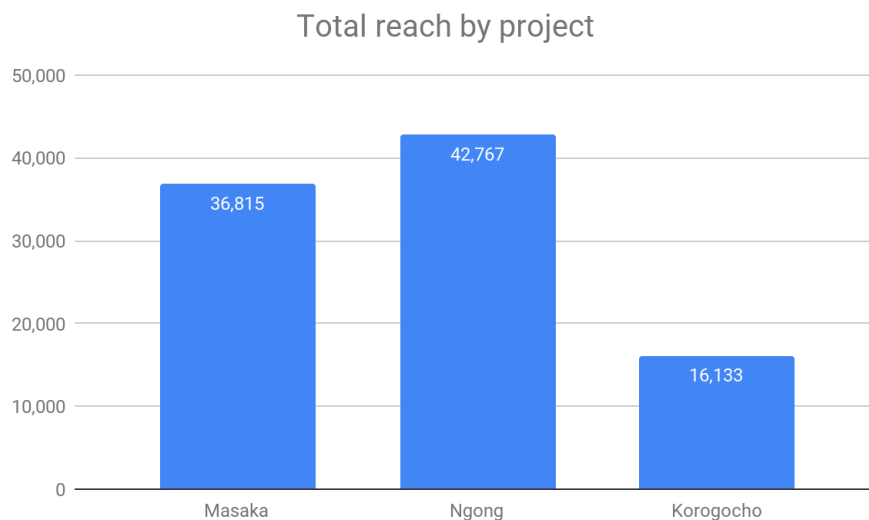
Who We Helped:

1,040 Beneficiaries - children living on or around rubbish dumps/landfill sites and their families. Our data suggests, as it has done in past years, that this has led to a direct decrease in scavenging.



What We Did:

We have provided services and activities which have been accessed 84,622 times by our beneficiaries. We are very proud that this reach as illustrates statistically the number of times children and mothers were off the dumpsites, because they were engaged in our services and activities.



SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2022

Where we worked:

Kenya: We developed the playground project we set up last year in **Ngong Dump, Nairobi Kenya** in becoming a Community Based Organisation, CBO, **Green Steps Project** with greater sustainability through creating both food and land security and WASH (Water Sanitation and Hygiene) for the community. We continued to support an existing project, **Komb Green solutions** in **Korogocho Slums** by **Dandora Dump** with food security and WASH.

Uganda: We continued to run our day centre in **Masaka Uganda**. And, as with our other projects, introduced food security programmes to create greater sustainability, as well as opening our WASH programme so that it could be accessed by more children and extended it out to the community via outreach.

Covid Response:

Throughout the reporting year we have had to be flexible and adaptable to changes in government policies surrounding COVID in both Kenya and Uganda. There have been frequent lockdowns and school closures. We have also adhered to strict social distancing measures and public gatherings policies throughout the pandemic which has decreased our ability to deliver large aid distributions and hold community events.

[Part Three: Projects & Aid Delivery in Detail](#)

[PROJECT ONE](#)

Masaka Dump Project, Uganda.

Phase Two | Sustainable Project STABILISATION

Highlights

- **Our total reach** on the Masaka project this year **36,815** services accessed.
- In total we helped a total of **132** beneficiaries, consisting of **73** children and **8** adults regularly; and additionally **51** families irregularly.

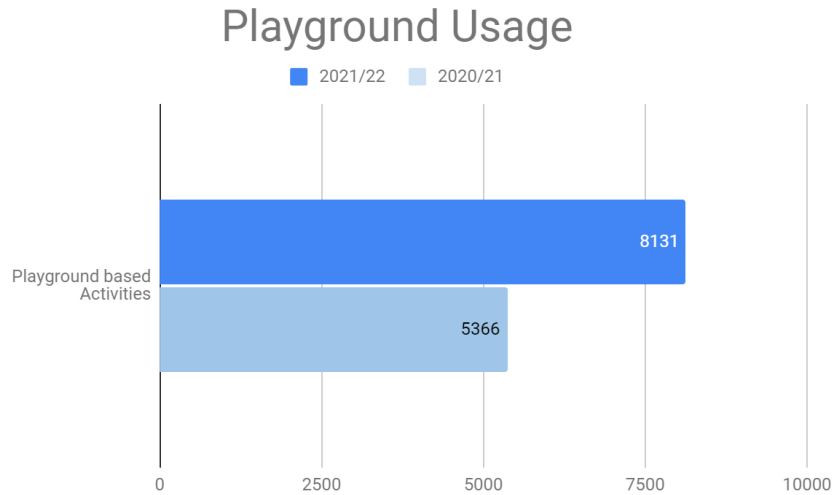
Support

- Lessons held at the centre had a combined reach of **4,344**. All lessons were delivered in small groups adhering to social distancing regulations. This is the main decrease in our reach.
- Outreach stood at **3,942** visits.
- Playground facilities that were completed prior to the centre, which allowed children to come off the landfill and play a total of **8,131** times, compared to **5,366** times the year before. Furthermore, organised sports were accessed a total of **898** times.

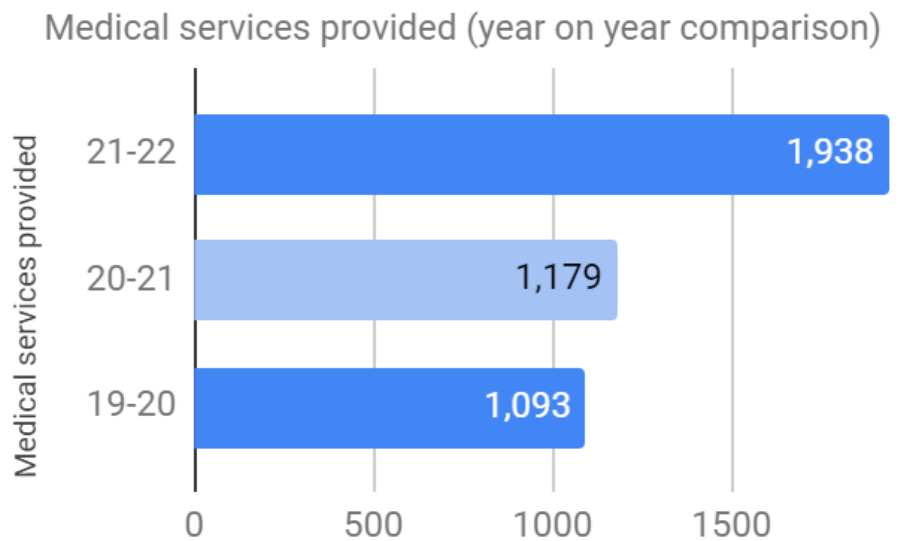
SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2022

- Counselling sessions have been held with both children **364** times, an increase of **7%** over the year before, and adults **18** times.



- 8,830 meals were distributed.
- We worked closely with our inhouse nurse, hired at the beginning of the Covid outbreak, to ensure children remained healthy and also to ensure the issues we had eradicated like malnutrition did not return. This also led to an increase in consultations and treatments. This preventive measure, as well as regular temperature checks, helped us protect all the children from catching covid.
- Medical services totalling **1,938** medical checkups with follow on treatments, and medication wherever required. This was an increase of **64%** on last year due to the Covid-19 situation as we were able to retain the nurse part time on the project.
- **25** parents volunteered at the centre a total of **331 times**.

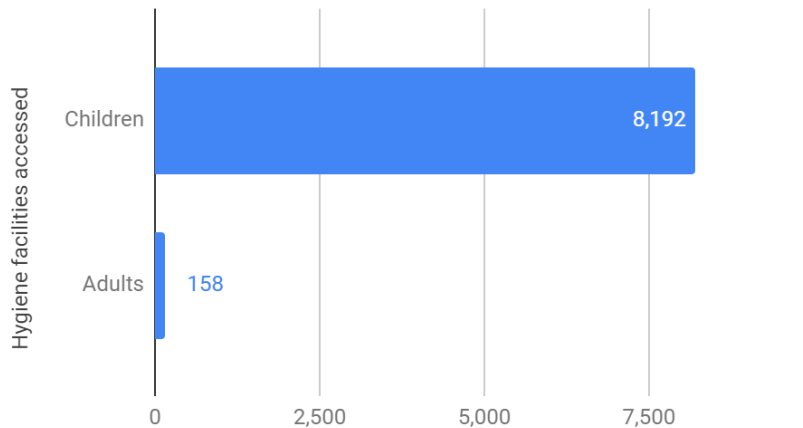


SMALL STEPS PROJECT LIMITED
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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2022

- Hygiene facilities were accessed **8,192** times by children and **158** times by adults.

Number of times hygiene facilities accessed



Goals

Our goal for this year was to support this project into its final phase of sustainability, by creating jobs for parents, training parents to volunteer with their different skills at the centre, and work on profit based initiatives that would go back into the running of the centre including crafts, shoe making and selling, and food security using our own homegrown fruit and vegetables to feed the beneficiaries and then selling the excess. However, adapting to the urgent needs that were a consequence of the pandemic, lockdowns, illness, and further poverty, meant that we were unable to reach the goal of transitioning to a sustainable project. The primary challenge was that families that were already struggling became even more desperate, as they were unable to sell the items they were making or volunteer and contribute their time to the centre. People became even more dependent on the project for healthcare, food and sanitation and we had even greater demands made on our staff and facilities.

In response to the needs of the project, and with dwindling food supplies and rocketing prices, we shifted some of our objectives, putting more energy into food security and growing as much fruit and vegetables as we could to feed our beneficiaries, producing over **8,830** nutritious meals. We also incorporated this into the children's education. They were really active in gardening, learning how to grow, harvest, and cook their own food. It also had a really positive impact on the environment to be learning and playing in a lush, constantly growing, beautiful garden playground, where they could pick passion fruits for their snacks and grow beans for their lunches.

We also distributed:

- 79 pairs of shoes
- 239 masks

SMALL STEPS PROJECT LIMITED
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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2022

PROJECT Two | Mathare Dump Project, Ngong Kenya.

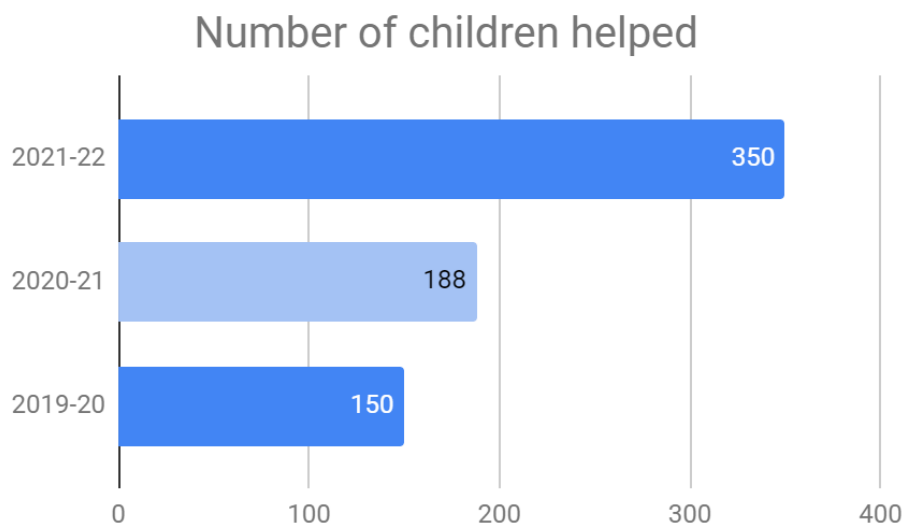
Phase Two | Sustainable Project

Highlights:

This project was set up in January 2020. However at the start of this reporting year we won funding from Jac Trust to deliver a project for Vulnerable Communities at Risk of Displacement. The playground we had set up and the adjoining neighbourhood slums were at risk of eviction from the government and displacement from flooding. We therefore needed to establish the rights of the community to protect and develop the only community space they had: our project. A green space to play, playground, garden, kitchen and a WASH programme which was the only provision of free water and sanitation in the area and had become an even more crucial service during the pandemic.

The objective of this project was not only to secure land rights and improve flood defences in flood prone areas but also to empower the community, supporting them in becoming an autonomous Community Based Organisation (CBO) so that when the project funding finished they would be equipped with the land and infrastructure to manage the project themselves. This is indicative in the statistics, which show over 150 community volunteers have contributed in creating a project for the people, by the people.

Though funding ended in the last reporting year, we continued to fund this project using our reserves as, due to the pandemic, they had not yet reached the level of sustainability that enabled them to survive without our support. As well as suffering from a large fire during the planned transition time as funding ended.



SMALL STEPS PROJECT LIMITED
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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2022

Since July 2021 (this reporting year) the project has worked with **350** children - which is an **86%** increase since last year and has had a reach of **42,767**, an increase of **19%** year on year. This is the number of times our services were accessed by the beneficiaries.

During 2021-22, the project team extended the kitchen and nursery, built a new store room and built new staff accommodation.

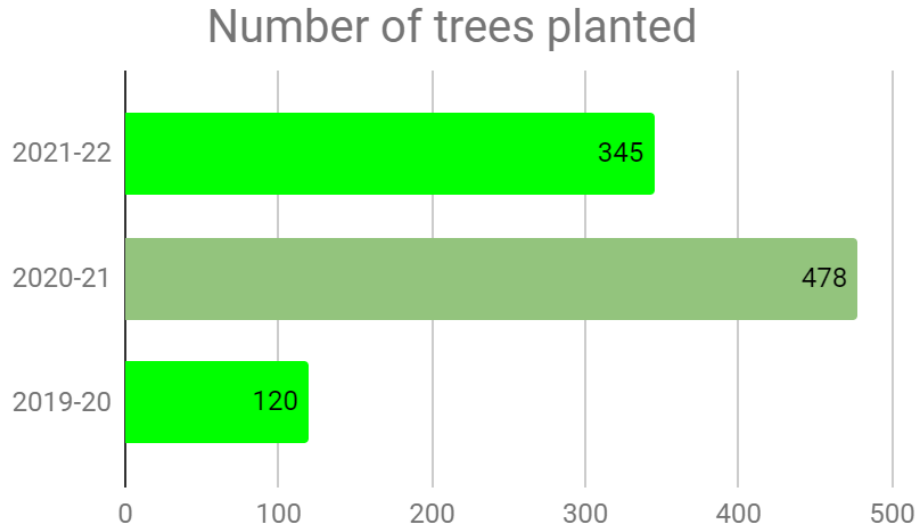
- Ngong Mathare dump outreach has been run by SSP staff who themselves grew up on the dump.
- A total of **11,967** meals have been distributed for all children including additional nutritional support for those in need, an increase of **15%**.



- A WASH station was built at the beginning of the year accessible to all children who attended the project, accessed **12,600** times.
- A **nursery and creche** were created so that mothers could leave their small children while they worked on the dump site.
- A **kitchen** was built so that they could cook and provide meals.
- **92 tyres** were collected and used on the site. They were upcycled to create potting beds, walk ways, fences and flood prevention.
- **72.6 tonnes of rubbish** were moved.
- **11 tonnes of soil** were moved on site to help with growing food.
- **345** trees, plants and vegetables were planted.

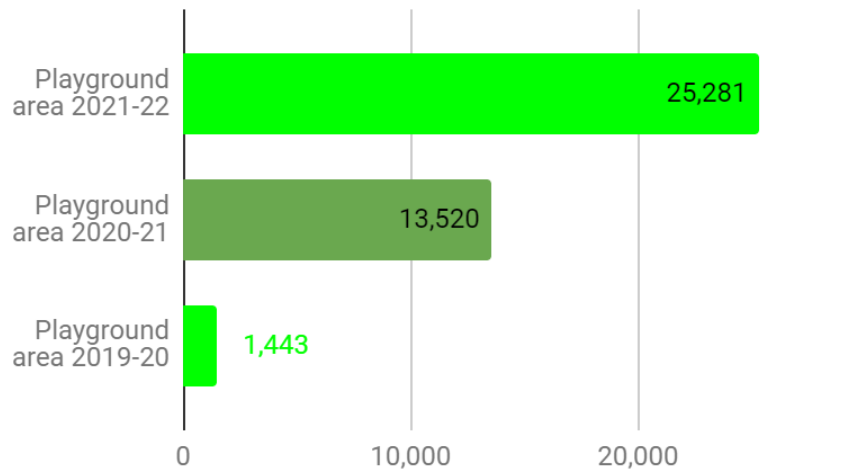
SMALL STEPS PROJECT LIMITED
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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2022



- The initial size of the playground measured **1,443 sq ft**. The team expanded it to **13,520 sq ft**, which is an increase of **837%**. The following year (as at 30 June 2022), it expanded to **25,281 sq ft**, which is an increase of **87%**.

Year on year comparison of the playground area (sq ft)



- **524 tonnes of embedded CO₂ were estimated to have been saved** due to the reclamation and recycling of tyres, metals and plastics.

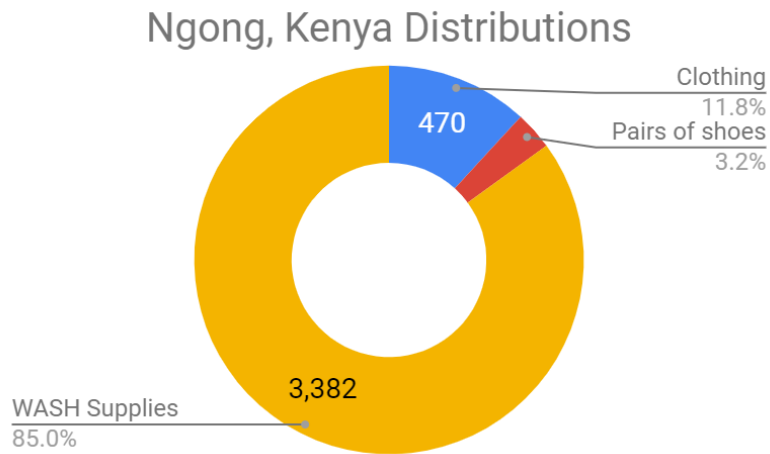
SMALL STEPS PROJECT LIMITED
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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2022

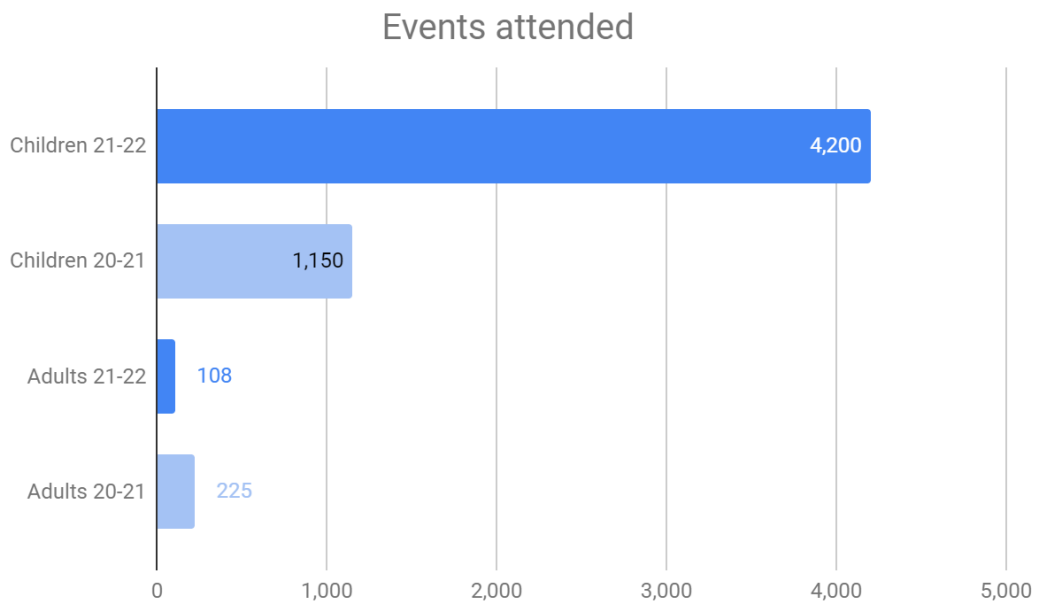
Covid-19 | Response Ngong

A total of **3,978** items have been distributed on the dumpsite:

- **470** items of clothing
- **126** pairs of shoes
- **3,382** WASH supplies including soap, sanitary supplies, and toothpaste.



A total of **4,200** **1,150** children (an increase of **265%** year on year) and **108** adults attended events on the site between July 2021 and June 2022.



SMALL STEPS PROJECT LIMITED
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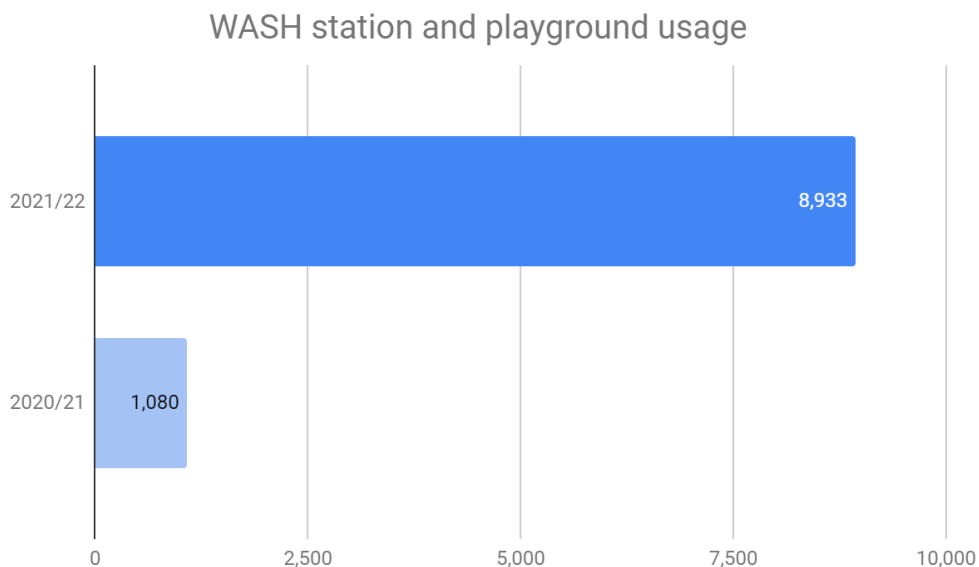
DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2022

PROJECT FOUR | Komb Green Solutions | Project Partnership

Korogocho Slums, Dandora Dump , Nairobi, Kenya

Komb Green Solutions is a community based green restoration project in Kenya's fourth largest slum that surrounds the Dandora Landfill site in Nairobi. They revive polluted rivers and drainage systems and regreen riparian waste land for the community including child safe green spaces.

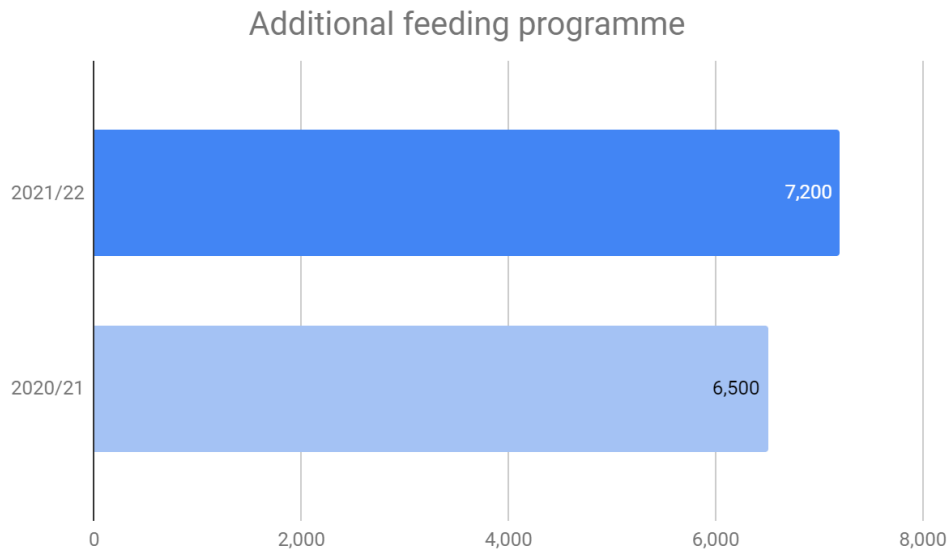
- We previously funded, built and trained the team with waterless eco-toilet and training in the creation and use of Lactobacillus for processing human waste, prior to the Pandemic. We continued to provide materials and support for them to continue to develop the WASH area.
- We set up a nutrition and feeding programme in conjunction with additional support for their food security problem.
- Komb Green staff worked with approximately 400 children and 20 adults per month, giving a reach of **4,800 children and 240 adults. Total reach: 5,040.**
- The reach of the project for children using the WASH station and playground was **8,933 times, an increase of 727% year on year.**



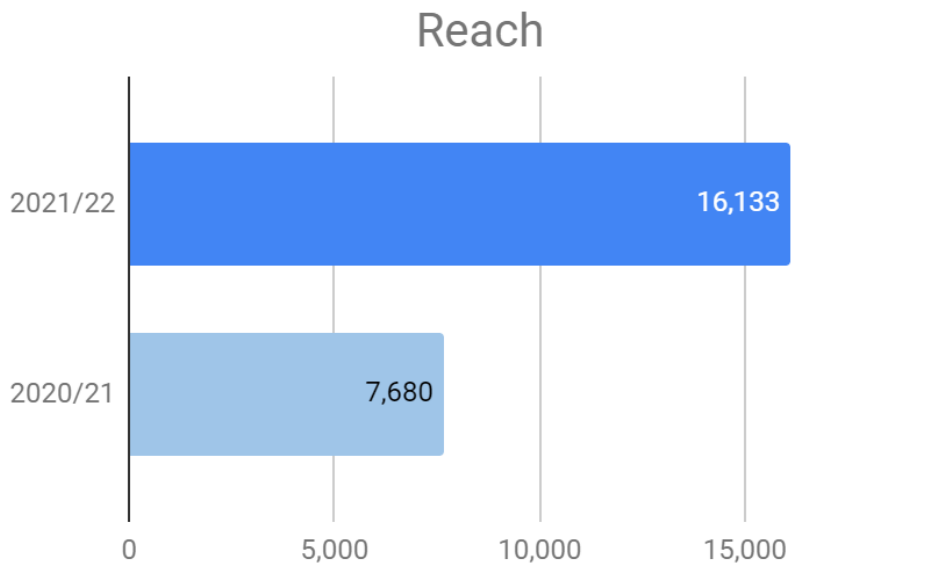
- The additional feeding programme consisting of 100 meals per day (Monday-Friday) were served from April-June 2021, giving a reach of **7,200 (an increase of 11% year on year).**

SMALL STEPS PROJECT LIMITED
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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2022



- **200** pairs of shoes were distributed to all the children.
- The total reach of this project was **16,133**.



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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2022

[Part Four: Overseas Staff and Training](#)

This year we have employed, either directly or indirectly, through a partner organisation 12 local overseas staff. In Masaka, 25 parents volunteered regularly. In Ngong, they employed 6 members of staff and 25 volunteers helped out. Among the volunteers were 15 parents. 30 members of staff on the Korrogocho project. This is a big increase on last year due to the projects mobilising the community to reach our objectives in creating community run community led projects.

[Part Five: Charity Infrastructure](#)

The charity has a board of four trustees who work directly with the CEO. This reporting year there has been one full time staff member, The CEO and a part time accounts manager working one day a week both on the book keeping and project statistics and data.

Project Analysis

We have collected data on all beneficiaries across our projects, building on and developing our monitoring and evaluation systems so that we are more effectively able to measure the change and impact of our projects on our beneficiaries and the community and how much the available resources are being accessed. We calculate the number of beneficiaries with the services they access to establish the overall reach of our programmes.

Fundraising & Campaigning Activities

● **Major Funders.**

The grants of the three major funders, who have been supporting the projects, came to an end of their funding period. One of the grants was for three years, two were for one year, and one was for three years. Because of the COVID pandemic, the charity decided to continue to support the projects to help them through this difficult time, using its reserves, while searching for new funding sources.

● **Corporate Social Responsibility and Donors.**

This year, we continued to receive ongoing support from First Mile Recycling, as we have for ten years. They have been funding the charity's feeding programmes across East Africa.

● **Online Auction.**

In November 2021 we held our 10th Celebrity Shoe Auction on an external auction platform (Charity Stars).

We auctioned **21 pairs of celebrity shoes and raised £22,000**. We also auctioned other celebrity memorabilia and organised meet and greets backstage at the concerts of some of our celebrities to raise further funds.

SMALL STEPS PROJECT LIMITED

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DIRECTORS' AND TRUSTEES' REPORT (Cont/d) FOR THE YEAR ENDED 30TH JUNE 2022

Part SIX: Future Plans and Developments

Overall for 2021-2022

Both in the UK and on our overseas projects we have implemented flexible plans and alternatives based on the continuing climate engendered by the covid pandemic. We have delivered on our plans for creating greater autonomy, self sufficiency, and training on our projects. The gradual lifting over this reporting year has enabled us to continue supporting the projects in the limited and sustainable way we had envisaged.

We shall continue to report back to donors and the public clearly and transparently explaining what we can and cannot do, while working within government guidelines.

We will continue to work remotely as this will allow us to redirect UK running costs to our overseas projects, training and development.

Overseas Project Plans 2022-2023

- Continue the ongoing assessment and development of our organisational strategy and objectives.
- We would like to continue with the implementation of a strategy that enables sustainable projects to be handed back to the community to run themselves.
- In order to do this we will need to continue training the management skills of local staff.
- Introduce greater food security.
- Set up infrastructures that will last without bills including free water access and energy through solar.
- Commit to on-going mentoring programme to support local staff.

Nairobi, Kenya, Sustainable Projects.

- Create safe spaces where we can continue activities for our beneficiaries off the landfill site with social distance procedures in place.
- Increase access to water and sanitation through the expansion of WASH stations.
- We will seek to develop initiatives that create employment and income for the dump communities such as shoe making, clothes making, and growing fruit and vegetables.
- Ultimately we hope to have a project for people on the dump run by people on the dump, with a strong emphasis on reuse and recycling.
- We plan to expand the new hygiene and sanitation initiatives and education to support the fight against the pandemic.
- We plan to engage the community, specifically parents, to contribute by volunteering at the day centre.

Masaka, Uganda, Sustainable Projects

- We plan to continue to run our day centre.
- We will train staff in best practice for covid prevention and provide them with PPE so they are able to deliver the above.
- We plan to develop sustainable activities such as farming, which will contribute to the nutrition of the children and provide employment for parents.
- We plan to support delivery staff with further training in M&E so they better understand reporting methods.

SMALL STEPS PROJECT LIMITED (A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d) FOR THE YEAR ENDED 30TH JUNE 2022

- We plan to further develop our WASH system and medical care due to the very high numbers of illness, predominantly HIV, amongst our beneficiaries.
- We plan to engage the community, specifically parents, to contribute by volunteering at the day centre.

UK Team's Future Fundraising & Campaigning Work

- **Documentaries:** Due to us being restricted from visiting the projects in person we will not be making a documentary this year, however we will be posting video footage sent to us by our in-country project workers across our social media to keep our supporters and funders updated.
- **Online:** We plan to do more online work and have recruited a web development agency to create a new website. This will create a more efficient tool to illustrate the development of the charity to our donors and supporters and to provide a showcase for our new sustainable projects.
- **Campaigning:** We want to use our platform to campaign for large corporations to take responsibility for the waste that they manufacture. And commitments they have made to recycle plastic within specific time frames, which heavily rely on child labour.
- **Press/Digital/Online Strategy:** Whilst in the last reporting year this work was done by the CEO due to the pandemic making it impossible to recruit and train people, each of the projects now has its own social media and has been registered as its own autonomous project: Green Steps in Kenya and Small Steps Uganda are both registered CBO's Community based Organisations in their respective countries.
- **The Celebrity Shoe Auction:** As well as being a major funding source, the publicity this generates in the media enables us to reach a large audience for our campaigning work. It has also become an intrinsic part of the charity's identity and one we intend to maintain. However without volunteers we plan to outsource this to an auction management company.

Part SEVEN: Principal Funding Sources

We seek to build a strong and diverse funding base. We plan to strengthen our current initiatives by developing our trusts and grants fundraising capacities linked to clear and specific monitoring and evaluation procedures.

Currently, our primary funding source is the **Celebrity Shoe Auction**: The Celebrity Shoe Auction is our principal source of unrestricted funding and we intend to hold one every year. We plan to work with existing celebrity shoe donors so that they continue to support and donate to us.

This year we had no income from grants for the first time in the charity's history. The covid pandemic played a large part in this change. In 2022/2023 we will be actively seeking grant funding from previous donors as well as new corporate donors and have developed a strategy to pursue this objective.

Note: Photographs of all projects and more details of work, films and social media are featured on the website www.smallstepsproject.org

SMALL STEPS PROJECT LIMITED
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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2022

Public benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

Financial review

The Statement of Financial Activities showed net deficit of £21,335 (2021– net surplus £18,150) for the year and reserves stand at £86,496 (2021– £107,851). The financial position at the year end revealed by the Balance Sheet on page 24 shows net current assets or working capital of £86,501 (2021– £107,851). The net book value of fixed assets held, all of which are used directly for charitable purposes, amounted to £Nil (2021– £Nil).

Investment powers and policy

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity. The Trustees have the power to invest in any way that they see fit.

Reserves policy

In the Trustee's view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The trustees propose to maintain the charity's reserves at a level which is at least equivalent to six months operational expenditure and have done so having regards to its manner of operation of likely funding streams. The Trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis at their quarterly board meetings.

Six months running costs is calculated on the basis of projected expenditure, with no allowance made for projected income, adjusted in the light of any actual expenditure that exceeds projected expenditure. The current reserves amount fixed by the Charity is £80,000.

The Trustees have adopted a reserves policy through which we will aim to build and maintain a level of reserves equivalent to up to six months running costs. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are £86,501 (2020- £107,851).

Six months running costs is sufficient to allow some time for seeking alternative funding sources in the event that we find ourselves without enough income to meet our objectives and then, should further funding not be available, to allow sufficient funds remain to wind up the charity in an orderly fashion.

SMALL STEPS PROJECT LIMITED
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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2022

Structure, Governance and Management

Governing Document

Small Steps Project Limited is registered as a company limited by guarantee and not having share capital. Its operations are governed by its Memorandum and Articles of Association (M&AA).

Small Steps Project Limited was registered at Companies House on 6th June 2010 under registration number 07277814 and the charity is registered with the Charities Commission under reference number 1137443.

Trustees

As set out in the Articles of Association the chair of the Trustees is nominated by the other Trustees.

The Board of Trustees has the power to appoint additional Trustees as it considers fit to do so.

The Trustees have no beneficial interest in the company other than as members. All Trustees are members of the company and guarantee to contribute £10 in the event of it winding up.

Trustee Induction and Training

The Trustees maintain a good working knowledge of charity and company law and best practice by regular reading of charity press articles and scrutiny of Companies House, Charity Commission and other Government and voluntary organisation advisory websites. New Trustees are given copies of the Memorandum and Articles of Association and copies of previous minutes and attend an induction session given by an experienced Trustee.

Organisation Structure

The Charity is structured so that the Board of Trustees, who meet at regular intervals, deal with the policy and overall control of the Charity's activities. Day to day management is in the hands of the Chief Executive who reports to the Board of Trustees.

The Chief Executive has responsibility for the executive management of the charity and for the inline management of the staff team which is comprised of a personal assistant and part-time volunteers.

Related parties

The charity has relationships with related parties and other charities and organisations with which it co-operates in pursuit of its charitable objectives.

SMALL STEPS PROJECT LIMITED
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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2022

Risk Management

The Board of Trustees, who meet at three monthly intervals, are responsible for ensuring that the charity has the systems and means to provide reasonable assurance against inherent risks. These risks include operational, financial and regulatory risks. The Trustees have a risk management strategy which comprises;

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan;
- Implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 07277814

Charity Number: 1137443

Directors/Trustees: Daniel Gilmore
Thomas Cornelius Phillips
Alex Smith (Resigned on 1st May 2021)
Harry Petrushkin (Resigned on 16th March 2021)
Kate Hubbard (Resigned on 14th June 2022)
Daniel Evans (Appointed on 15th March 2021)

Senior Management: Susannah Amy Hanson - Chief Executive

Registered Office: 194 Winchmore Hill Road, London, England N21 1QR

Independent Examiner: Mr D Terry, Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

Bankers: National Westminster Bank Plc., 490 Holloway Road, Holloway, London N7 6JB
CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Mailing, Kent ME19

SMALL STEPS PROJECT LIMITED
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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2022

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees (who are also directors of Small Steps Project Limited for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the 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 incoming resources and application of resources, including the income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

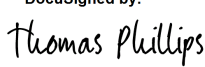
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 and other irregularities.

The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees and signed on its behalf by:

DocuSigned by:

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Thomas Phillips
Trustee/Director

09th March 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

SMALL STEPS PROJECT LIMITED (A company limited by guarantee)

I report on the financial statements of the charitable charity for the year ended 30 June 2022.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Respective responsibilities and basis of report

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 financial statements in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the financial statements of the charitable company are not required to be audited for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the financial statements do not accord with such records; or
- the financial statements do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the financial statements have not been prepared in accordance with the Charities SORP (FRS102).

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.

**D TERRY – Chartered Accountant
RAMON LEE LTD
93 TABERNACLE STREET
LONDON EC2A 4BA**

09th March 2023

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds	Restricted Funds	2022	2021
		£	£	£	£
Income					
Donations	2	18,326	-	18,326	19,954
Income from charitable activities	3	-	-	-	82,226
Income from trading activities	4	34,398	-	34,398	34,658
Investment income	5	41	-	41	7
Total income		52,765	-	52,765	136,846
Expenditure					
Cost of raising funds	6	7,294	-	7,294	3,595
Expenditure on charitable activities	6	66,825	-	66,825	115,100
Total expenditure		74,119	-	74,119	118,695
Net income/(expenditure) and net movement in funds for the		(21,355)	-	(21,355)	18,150
<i>Reconciliation of funds</i>					
Total funds, brought forward		107,851	-	107,851	89,701
Total funds, carried forward		86,496	-	86,496	107,851

CONTINUING OPERATIONS

None of the Charity's activities were acquired or discontinued during the above two financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the above movement in funds for the above two financial periods.

The notes on pages 25 to 34 form part of these financial statements.

SMALL STEPS PROJECT LIMITED
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BALANCE SHEET AS AT 30 JUNE 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	11		-		-
Current assets					
Debtors	12	-		24,666	
Cash at bank and in hand		93,881		85,789	
		<u>93,881</u>		<u>110,455</u>	
Liabilities					
Creditors falling due with in one year	13	7,380		2,604	
			<u>86,501</u>		<u>107,851</u>
Net current assets			<u>86,501</u>		<u>107,851</u>
Net assets			<u><u>86,501</u></u>		<u><u>107,851</u></u>
The funds of the charity					
Unrestricted funds	14		86,501		107,851
Total charity funds			<u>86,501</u>		<u>107,851</u>

For the financial year ended 30 June 2022 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to 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 within Part 15 of the Companies Act 2006.

These financial statements were approved and authorised for issue by the Board of Directors and Trustees on 09th March 2023 and were signed on its behalf by:

DocuSigned by:

Thomas Phillips

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Thomas Phillips

Company Registration No: 07277814

The notes on page 25 to 34 form part of these financial statements

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements of the charitable company, which is a public benefit under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements 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 financial statements.

1.2 Preparation of financial statements on a going concern basis

The Charity's Financial Statements show net deficit of £21,355 (2021 – net surplus of £18,150) for the year and free reserves of £86,496 (2021 - £107,851). The trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the Charity is a going concern.

1.3 Income recognition

All income is included in the statement of financial activities when the Charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

Grant income

Grants are credited to the statement of financial activities when the Charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related. Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the Charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets is charged against the restricted fund.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Fundraising income

Fundraising income is credited to income in the year in which they are receivable.

Investment income

Investment income is included when receivable.

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)
FOR THE YEAR ENDED 30 JUNE 2022

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.5 Expenditure recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- (a) Cost of raising funds comprises costs of seeking donations and carrying out fundraising activities and their associated support costs.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the Charity and include both direct costs and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 7.

1.7 Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

1.8 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £500 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful life on the following basis:

Furniture, fittings & equipment - 25% Straight Line Method

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)
FOR THE YEAR ENDED 30 JUNE 2022

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits.

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1.14 Judgement and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.15 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 2, not to prepare a cash flow statement.

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)
FOR THE YEAR ENDED 30 JUNE 2022

2. GRANTS AND DONATIONS

	Unrestricted Funds	Restricted Funds	2022	2021
	£		£	£
Individual donations	13,326	-	13,326	14,954
Corporate donations	5,000	-	5,000	5,000
	<u>18,326</u>	<u>-</u>	<u>18,326</u>	<u>19,954</u>

Donation income in 2021 totalling £19,954 was attributed to unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Grants and donations:				
The Foux Foundation	-	-	-	49,331
JAC Trust	-	-	-	25,000
Wes Gavette Memorial	-	-	-	7,895
	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,226</u>

Income from charitable activities in 2021 £82,226 was attributed to unrestricted funds.

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Shoes auction	34,373	-	34,373	34,605
Merchandising income	24	-	24	53
	<u>34,398</u>	<u>-</u>	<u>34,398</u>	<u>34,658</u>

Income from other trading activities in 2021 £34,658 was attributed to unrestricted funds.

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)
FOR THE YEAR ENDED 30 JUNE 2022

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Bank interest	41	-	41	7
	<u>41</u>	<u>-</u>	<u>41</u>	<u>7</u>

Investment income in 2021 totalling £7 was attributed to unrestricted funds.

6. ANALYSIS OF EXPENDITURE

	Raising Funds £	Supporting beneficiaries in rubbish dumps £	2022 £	2021 £
Staff costs (Inc. Subcontractors)	-	-	-	33,672
Direct project costs	-	26,818	26,818	70,121
Volunteer costs	-	-	-	278
Shoe auction costs	2,633	-	2,633	2,110
Other fundraising costs	216	-	216	216
Support costs (Note 7)	4,272	38,449	42,721	10,618
Governance costs (Note 7)	173	1,557	1,730	1,680
	<u>7,294</u>	<u>66,825</u>	<u>74,119</u>	<u>118,695</u>

Of the £74,119 expenditure in 2022 (2021 - £118,695), whole of this was charged to unrestricted funds.

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)
FOR THE YEAR ENDED 30 JUNE 2022

7. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activity undertaken (see note 6) in the year. All the general support and governance costs have been apportioned to the various charitable activities on the basis of staff time allocated to each activity.

	General Support costs	Governance Costs	2022	2021
	£	£	£	£
Administrative staff (Inc. subcontractors)	35,979	-	35,979	1,530
Premises and equipment	10	-	10	4
Communications and IT cost	1,203	-	1,203	1,219
Book Keeping fees	5,100	-	5,100	5,550
Legal and professional costs	13	-	13	15
Depreciation	-	-	-	1,031
Other expenses	417	-	417	1,269
Independent examiner's fees	-	1,730	1,730	1,680
	<u>42,721</u>	<u>1,730</u>	<u>44,452</u>	<u>12,298</u>

8. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2022	2021
	£	£
Net movement in funds is shown after charging:		
Independent examiners' fees	1,730	1,680
Depreciation on tangible fixed assets	-	<u>1,031</u>

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)
FOR THE YEAR ENDED 30 JUNE 2022

9. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

	2022	2021
	£	£
STAFF COSTS		
Salaries	-	16,500
National Insurance	-	-
Pension	-	401
	-	16,901

No employee received remuneration in excess of £60,000 during the year (2021 – £Nil).

No trustee received any remuneration or reimbursement of expenses during the year (2021 - £Nil).

The key management personnel of the charity comprise the Chief Executive Director. The total employee benefits of the key management personnel of the charity were Nil (2021 - £16,901).

10. STAFF NUMBERS

The average number of equivalent full time equivalent employees was as follows:

	2022	2021
Direct project work	1.5	0.5

The average monthly number of persons employed by the charity during the year was 1 (2021 – 1).

11. TANGIBLE FIXED ASSETS

	2022	2021
Net book value:	£	£
Computer Equipments	-	-
	-	-

Movements in the period:

	Opening Balances	Additions	Disposals	Closing Balances
	£	£	£	£
Cost:				
Fixtures, fittings and equipment	4,760	-	-	4,760
	4,760	-	-	4,760
Depreciation:		Charge For Period		Closing Balances
	£	£	£	£
Computer Equipments	4,760	-	-	4,760
	4,760	-	-	4,760

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)
FOR THE YEAR ENDED 30 JUNE 2022

12. DEBTORS

	2022	2021
	£	£
Grant receivable	-	24,666
	<u>-</u>	<u>24,666</u>

13. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	3,147	41
Other creditors	2,503	883
Accruals	1,730	1,680
	<u>7,380</u>	<u>2,604</u>

14. NET MOVEMENTS IN FUNDS

	Balance at	Income	Expenditure	Balance at
	01.07.21			31.06.22
	£	£	£	£
Restricted funds:				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted funds	107,851	52,765	74,119	86,497
Total funds	<u>107,851</u>	<u>52,765</u>	<u>74,119</u>	<u>86,497</u>

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 30 JUNE 2022

NET MOVEMENTS IN FUNDS (Cont/d)

Analysis of movements in funds - previous year

	Balance at 01.07.20	Income	Expenditure	Balance at 30.06.21
	£	£	£	£
Restricted funds:				
The Foux Foundation	-	49,331	49,331	-
JAC Trust	-	25,000	25,000	-
Wes Gavette Memorial	-	7,895	7,895	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	82,226	82,226	-
Unrestricted funds	89,701	54,619	36,469	107,851
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	<u>89,701</u>	<u>136,845</u>	<u>118,695</u>	<u>107,851</u>

Description, nature and purpose of restricted funds:

The Foux Foundation

Funding towards Masaka Dump Project, Uganda.

Joy Welch Education

Funding to support educational activities across all projects where the need is greatest.

Description, nature and purpose of unrestricted funds:

General fund represents funds available to spend at the discretion of the Trustees.

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)
FOR THE YEAR ENDED 30 JUNE 2022

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds £	2022 Total £
Net Current assets	86,500	-	86,500
	86,500	-	86,500
	Unrestricted Funds	Restricted Funds £	2021 Total £
Net Current assets	107,854	-	107,854
	107,854	-	107,854

16. SHARE CAPITAL

The charity is constituted as a company limited by guarantee and does not have a share capital divided by shares.

17. RELATED PARTY TRANSACTIONS

No related party transactions took place during the year.

SMALL STEPS PROJECT LIMITED

England & Wales - Charity number 1137443

Accounts

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

**DIRECTORS' AND TRUSTEES' REPORT AND
ACCOUNTS**

FOR THE YEAR ENDED 30TH JUNE 2021

Company No: 07277814

Charity No: 1137443

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

REPORT AND ACCOUNTS

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SMALL STEPS PROJECT LIMITED

(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 30th June 2021, which are also prepared to meet the requirements for a directors' report for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Part One: Small Steps Project | Introduction

Across the world thousands of children live on landfill sites and rubbish dumps, surviving by scavenging. This global problem, resulting from mass production and consumption, continues to worsen as the production of waste is not sufficiently addressed by governments or the large corporations responsible for manufacturing it. At Small Steps Project we aim to alleviate some of the humanitarian consequences, by providing emergency aid and sustainable solutions to child scavengers and their families, helping them take small steps into a more healthy and dignified life.

Small Steps Project | Vision

Our Vision is of a world in which children no longer have to work or live on landfill.

Small Steps Project | Strategy

- To **connect** with children living and/or working on rubbish dumps and landfill sites globally.
- To **provide** emergency aid and medical support.
- To **enable** these children to take small steps off the dumps and into education and a brighter future.

Delivering our Objectives | Two Phases

Phase One: Connect

Deliver emergency aid to alleviate immediate hardship while also assessing the scope of longer term needs.

- **Identify and locate inhabited rubbish dumps.** Locating and communicating our findings with existing service providers, including NGOs, charities, schools, medical and dental facilities in the area.
- **Deliver emergency aid relief** to the inhabitants of the dump to alleviate immediate hardship and create trust with the community. Including critical resources such as food, water, first aid, shoes, clothing and hygiene supplies.
- **Create a census of the dump community** to build the demographics of the dump and ascertain the longer term needs of the beneficiaries.

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2021

Phase Two: Sustain

Once the immediate needs are met and the census completed, we then assess the needs of the different demographics on the dump in order to provide tailored, sustainable solutions with a focus on education and sanitation.

- **Create and develop sustainable projects** in partnership with existing in-country provisions and community based organisations, including outreach projects, centre-based projects, nurseries, mother and baby units, medical units/provisions, hygiene and WASH (Water, Sanitation and Hygiene) parent support groups, counselling, sports programmes, vocational training centres, playgrounds, micro farms and edible gardens. Should we be unable to identify existing services or partner organisations, we will initiate and manage the required programme ourselves, train the community and beneficiaries how to manage it, support them in becoming autonomous Community Based Organisations (CBOs) and hand over to them once they are confident in running the project sustainably.
- **The beneficiaries no longer just receive shoes**, as when Small Steps Project first launched. We now provide safe places to go in the form of nurseries, children's support centres, mobile outreach units, playgrounds, gardens and schools.
- **Whilst focusing on education, our provision also includes medical care to treat a wide variety of health issues** caused by living on rubbish dumps. This includes cuts and burns, infections, respiratory problems, parasites, skin infections, TB, HIV, malaria, pneumonia and malnutrition. During the last year we have increased hygiene facilities on all projects to protect our beneficiaries against Covid.
- **The Pandemic has led us to increasing WASH services across all our programmes**, not only providing education on hygiene and sanitation but also the facilities to enable beneficiaries to stay clean and hygienic.
- **Our nurseries and children's support centres provide feeding programmes and food sustainability**. Our social workers assist the children and their families with education in nutrition, hygiene and healthcare. This holistic approach gives beneficiaries the best opportunity to improve their life chances and access pathways to employment other than scavenging. We have also introduced food security programmes this year, so that projects can learn how to grow and use their own food.
- **Advocate change** for the conditions and rights of scavengers. This is done through lobbying local policy and decision makers, media campaigns including documentary films, photography, and online communications, giving the scavenger community a voice.

SMALL STEPS PROJECT LIMITED

(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d) FOR THE YEAR ENDED 30TH JUNE 2021

Part Two: Overview of Activities & Impact

Who We Helped:

1,592 Beneficiaries - children living on or around rubbish dumps/landfill sites and their families. Our data suggests that this has led to a direct decrease in scavenging. This year the number of beneficiaries we have worked with has increased by **35%**.

What We Did:

We have provided **109,096 services** We have described and illustrated this as 'reach' and this represents the number of times children were not on the dumpsites because they were engaged in our services and activities.

Where we worked:

Kenya: We developed the playground project we set up last year in **Ngong Dump, Nairobi Kenya** in becoming a Community Based Organisation, CBO, **Green Steps Project** with greater sustainability through creating both food and land security and WASH (Water Sanitation and Hygiene) for the community.

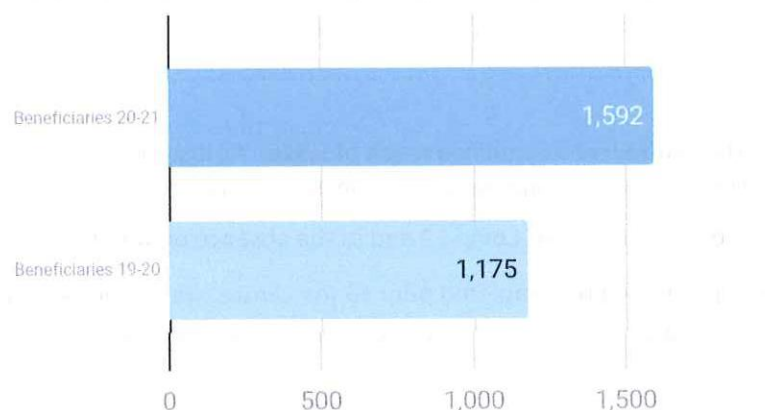
We continued to support an existing project, **Komb Green solutions** in **Korogocho Slums by Dandora Dump** with food security and WASH.

Uganda: We continued to run our day centre in **Masaka Uganda**. And, as with our other projects, introduced food security programmes to create greater sustainability, opened our WASH programme so that it could be accessed by more children and extended it out to the community via outreach.

Covid Response:

Throughout the reporting year we have had to be flexible and adaptable to changes in government policies surrounding COVID in both Kenya and Uganda. There have been frequent lockdowns and school closures. We have also adhered to strict social distancing measures and public gatherings policies throughout the pandemic which has decreased our ability to deliver large aid distributions and hold community events.

Overall beneficiaries helped (year on year comparison)



SMALL STEPS PROJECT LIMITED

(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d) FOR THE YEAR ENDED 30TH JUNE 2021

Part Three: Projects & Aid Delivery in Detail

PROJECT ONE

Masaka Dump Project, Uganda.

Phase Two | Sustainable Project STABILISATION

Highlights

- Our total reach on the Masaka project this year **65,459** services accessed.
- In total we helped a total of **270** beneficiaries which is **34%** increase on last year - **115** children, and **56** adults regularly, additionally **99** families.

Number of beneficiaries helped



- We are thankful to **Foux Trust** for continuing to fully fund this project for an additional year and extend their support to us for additional time during the pandemic.

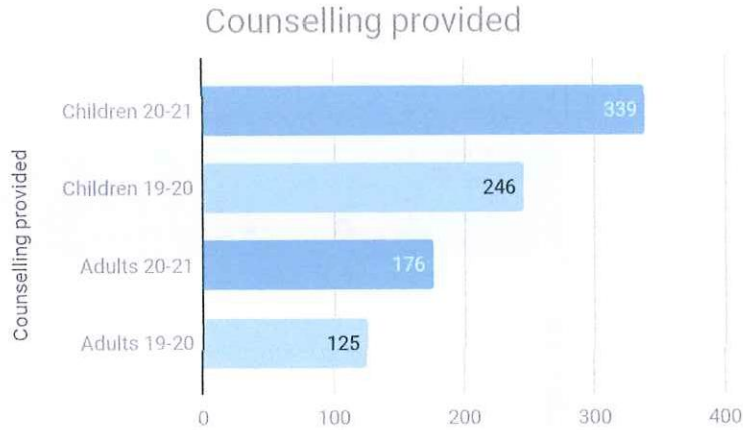
Support

- Lessons held at the centre had a combined reach of **5,328**. All lessons were delivered in small groups adhering to social distancing regulations. This is the main decrease in our reach.
- Outreach increased greatly due to Covid-19 and in the absence of in-house lessons totalling **4,695** visits.
- Playground facilities that were completed prior to the centre, which allowed children to come off the landfill and play a total of **5,366** times. Furthermore, organised sports were accessed a total of **1,669** times.

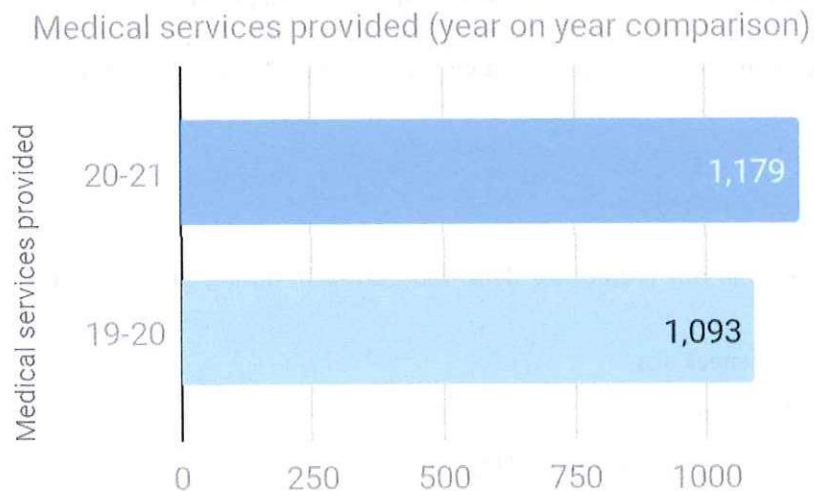
SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2021

- Counselling sessions have been held with both children **339** times and adults **176** times.



- **14,782 meals** were distributed.
- We worked closely with our inhouse nurse hired at the beginning of the Covid outbreak to ensure children remained healthy and also to ensure the issues we had eradicated like malnutrition did not return. This also led to an increase in consultations and treatments. This preventive measure, as well as regular temperature checks, helped us protect all the children from catching covid.
- Medical services totalling **1,179** medical checkups with follow on treatments, and medication wherever required. This was an increase of **8%** on last year due to the Covid-19 situation as we were able to retain the nurse part time on the project.



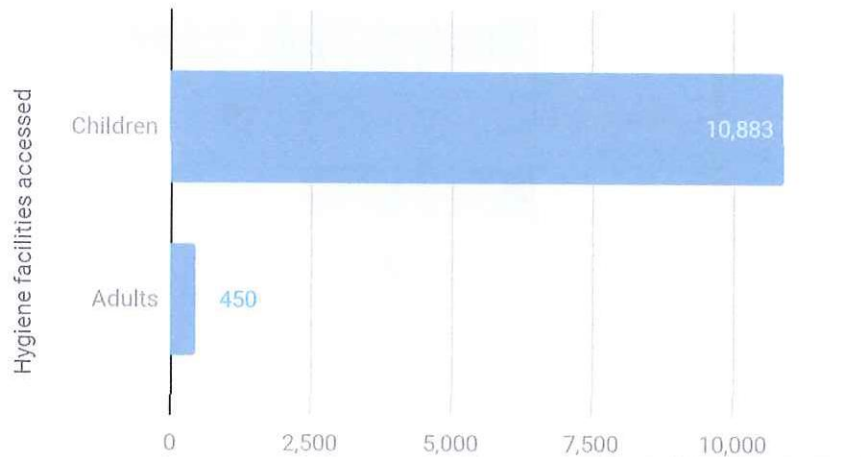
SMALL STEPS PROJECT LIMITED

(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d) FOR THE YEAR ENDED 30TH JUNE 2021

- Hygiene facilities were accessed **10,883** times by children and **450** times by adults.

Number of times hygiene facilities accessed



Goals

Our goal for this year was to support this project into its final phase of sustainability, by creating jobs for parents, training parents to volunteer with their different skills at the centre, and work on profit based initiatives that would go back into the running of the centre including crafts, shoe making and selling, and food security using our own homegrown fruit and vegetables to feed the beneficiaries and then selling the excess. However, adapting to the urgent needs that were a consequence of the pandemic, lockdowns, illness, and further poverty, meant that we were unable to reach the goal of transitioning to a sustainable project. The primary challenge was that families that were already struggling became even more desperate, as they were unable to sell the items they were making or volunteer and contribute their time to the centre. People became even more dependent on the project for healthcare, food and sanitation and we had even greater demands made on our staff and facilities.

Covid-19 | Response in Masaka

For those not enrolled in our project we delivered outreach, during the pandemic to **99 families, 20,592 times**. Services included:

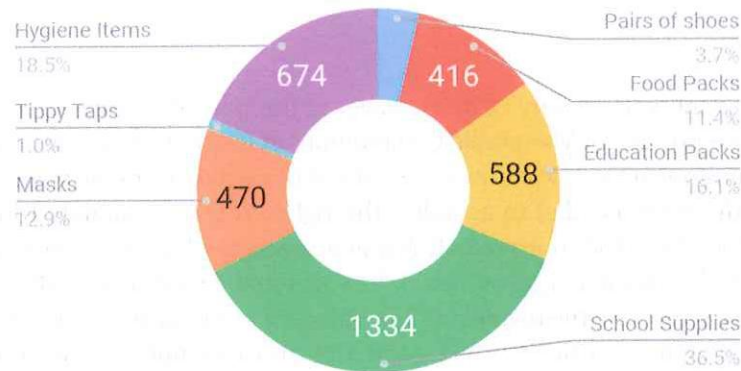
- Regular health check ups
- Delivery of food items
- WASH items (Water Sanitation and Hygiene)
- Education packs
- Tutoring via socially distanced lessons for each household

SMALL STEPS PROJECT LIMITED

(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d) FOR THE YEAR ENDED 30TH JUNE 2021

Masaka, Uganda Distributions



The graph above highlights the huge advances made this year at our Masaka Centre, education materials, WASH, food, and medical. There was a decrease in some areas e.g. activities, however this is attributed to restrictions during the pandemic.

We also distributed a total of **2,820** items:

- 136 pairs of shoes
- 416 food packs for families
- 674 hygiene items
- 588 education packs
- 1,334 school supplies
- 470 masks
- 35 Tippy Taps - (a hands free hand washing device)

In response to the needs of the project, and with dwindling food supplies and rocketing prices, we shifted some of our objectives, putting more energy into food security and growing as much fruit and vegetables as we could to feed our beneficiaries, producing over 14,000 nutritious meals. We also incorporated this into the children's education. They were really active in gardening, learning how to grow, harvest, and cook their own food. It also had a really positive impact on the environment to be learning and playing in a lush, constantly growing, beautiful garden playground, where they could pick passion fruits for their snacks and grow beans for their lunches.

SMALL STEPS PROJECT LIMITED

(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d) FOR THE YEAR ENDED 30TH JUNE 2021

PROJECT Two | Mathare Dump Project, Ngong Kenya.

Phase Two | Sustainable Project

Highlights:

- This project was set up in January 2020. However at the start of this reporting year we won funding from Jac Trust to deliver a project for Vulnerable Communities at Risk of Displacement. The playground we had set up and the adjoining neighbourhood slums were at risk of eviction from the government and displacement from flooding. We therefore needed to establish the rights of the community to protect and develop the only community space they had: our project. A green space to play, playground, garden, kitchen and a WASH programme which was the only provision of free water and sanitation in the area and had become an even more crucial service during the pandemic. The objective of this project was not only to secure land rights and improve flood defences in flood prone areas but also to empower the community, supporting them in becoming an autonomous Community Based Organisation (CBO) so that when the project funding finished they would be equipped with the land and infrastructure to manage the project themselves. This is indicative in the statistics, which show over 150 community volunteers have contributed in creating a project for the people, by the people.

Since July 2020 (this reporting year) the project has worked with **188** children - which is a 25% increase since last year and has had a reach of **35,957**. This is the number of times our services were accessed by the beneficiaries.

Number of children helped



- Ngong Mathare dump outreach has been run by SSP staff who themselves grew up on the dump.
- A total of **10,423** meals have been distributed for all children including additional nutritional support for those in need.
- A WASH station was built at the beginning of the year accessible to all children who attended the project, accessed **13,000** times.

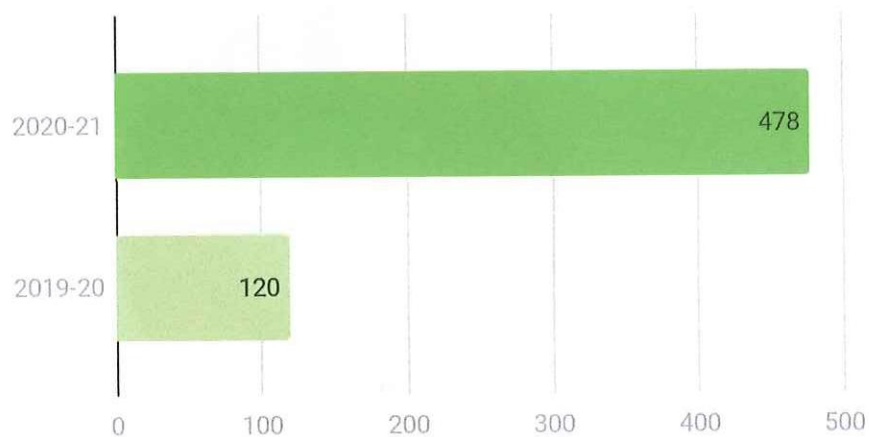
SMALL STEPS PROJECT LIMITED

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DIRECTORS' AND TRUSTEES' REPORT (Cont/d) FOR THE YEAR ENDED 30TH JUNE 2021

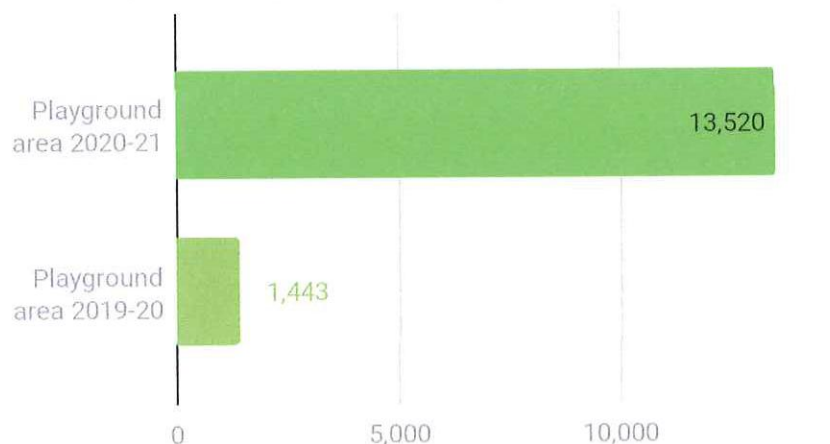
- A nursery and creche were created so that mothers could leave their small children while they worked on the dump site.
- A kitchen was built so that they could cook and provide meals.
- 573 tyres were collected and used on the site. They were upcycled to create potting beds, walk ways, fences and flood prevention.
- 115 tonnes of rubbish were moved.
- 13 tonnes of soil were moved on site to help with growing food.
- 478 trees and plants and vegetables were planted up from 120 last year, which is an increase of 298%.

Number of trees planted



- The initial size of the playground measured 1,443 sq ft. The team expanded it to 13,520 sq ft, which is an increase of 837%;

Year on year comparison of the playground area (sq ft)



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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2021

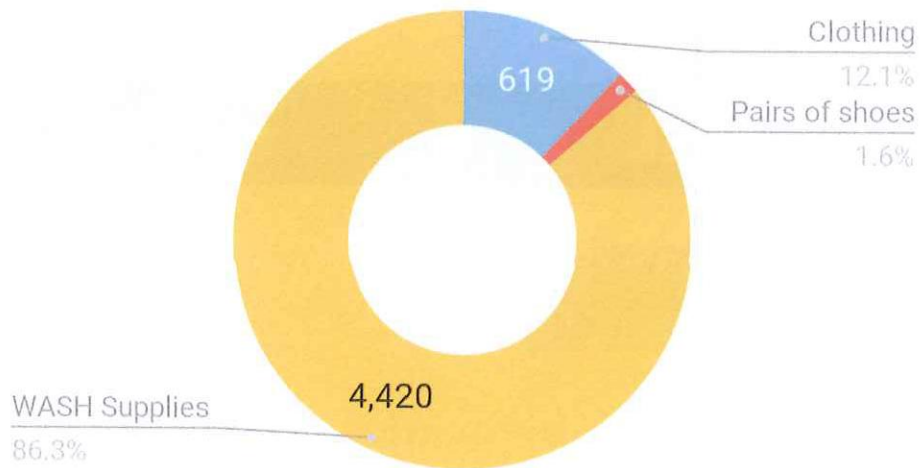
- **830 tonnes of embedded CO₂ were estimated to have been saved** due to the reclamation and recycling of tyres, metals and plastics.

Covid-19 | Response Ngong

A total of **5,121** items have been distributed on the dumpsite:

- **619** items of clothing
- **82** pairs of shoes
- **4,420** WASH supplies including soap, sanitary supplies, and toothpaste.

Ngong, Kenya Distributions



A total of **1,150** children and **225** adults attended events on the site between July 2020 and June 2021.

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DIRECTORS' AND TRUSTEES' REPORT (Cont/d) FOR THE YEAR ENDED 30TH JUNE 2021

PROJECT THREE | Komb Green Solutions | Project Partnership

Korogocho Slums, Dandora Dump , Nairobi, Kenya

Komb Green Solutions is a community based green restoration project in Kenya's fourth largest slum that surrounds the Dandora Landfill site in Nairobi. They revive polluted rivers and drainage systems and regreen riparian waste land for the community including child safe green spaces.

- We previously funded, built and trained the team with waterless eco-toilet and training in the creation and use of Lactobacillus for processing human waste, prior to the Pandemic. We continued to provide materials and support for them to continue to develop the WASH area.
- We set up a nutrition and feeding programme in conjunction with and additional support for their food security problem
- The reach of the project for children using the WASH station and playground was **1,080 times** this year.
- The additional feeding programme consisting of 100 meals per day (Monday-Friday) were served from April-June 2021, giving a reach of **6,500**.
- **100 Small Steps Project t-shirts** were given to all the children.
- The total reach of this project was **7,680**.

Covid support

As well as providing additional funding for physical sanitation supplies and washing equipment, we also produced educational and Covid awareness and development literature. This included posters explaining the risks of Covid and advice on how they could protect themselves, accessing our facilities to do so.

Part Four: Overseas Staff and Training

This year, and especially since our redirection from the UK to overseas projects, we have employed, either directly or indirectly, through a partner organisation 38 local overseas staff and over 150 community volunteers in Ngong project and 5 volunteers on the Korrocho project. This is a big increase on last year due to the projects mobilising the community to reach our objectives in creating community run community led projects.

In 2021 Q1 the CEO did a site visit to Kenya but due to covid restrictions was unable to visit the Uganda project.

On this trip the focus for Korrochocho was reviewing the development of the WASH area and the food security programme

The focus for Ngong was staff training and the set up of a new creche and nursery as well as the development of the nutrition programme and food security.

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DIRECTORS' AND TRUSTEES' REPORT (Cont/d) FOR THE YEAR ENDED 30TH JUNE 2021

Part Five: Charity Infrastructure

Due to Covid restrictions, this year was the first that we had no volunteers in the UK. Each year we train new volunteers but that was not possible in the current climate. Many of the staff were no longer able to work due to Covid. In the previous year in Q1 and Q2 paid staff members included: a full time CEO and a part time Project Monitoring and Evaluation Officer, an Overseas Project Manager and a bookkeeper.

However in Q3 and Q4 and **for the entirety of this reporting year**, the only staff member was the CEO, who took on the two additional roles, as well as the roles previously filled by volunteers. The bookkeeper remained and continued to manage the finances as well as providing additional support in supervising the statistics throughout the year and in this report.

We outsourced payroll to an accountancy firm specialising in charities. An Events Company ran the marketing and online auction for our annual fundraiser pro bono.

The charity has a board of four trustees who work directly with the CEO.

Project Analysis

We have collected data on all beneficiaries across our projects, building on and developing our monitoring and evaluation systems so that we are more effectively able to measure the change and impact of our projects on our beneficiaries and the community and how much the available resources are being accessed. We calculate the number of beneficiaries with the services they access to establish the overall reach of our programmes.

Fundraising & Campaigning Activities

- **Major Funders.**

None of our sustainable projects would have been possible without the generosity and support of our major funders: **Foux Trust (Masaka Uganda), Jac Trust (Ngong Kenya), First Mile Recycling (feeding programme) and Wes Garret trust (Ngong Kenya)**

- **Corporate Social Responsibility and Donors.**

This year we received support in our celebrity shoe auction fundraising activities from Plain Jane Events, who donated their skills in managing the online auction and delivering the social media marketing.

- **Online Auction.**

In November 2020 we held our 10th Celebrity Shoe Auction, the events company Plain Jane Events volunteered to manage the auction on ebay and social media.

Number of shoes: 49

Amount raised: £34,600

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DIRECTORS' AND TRUSTEES' REPORT (Cont/d) FOR THE YEAR ENDED 30TH JUNE 2021

Part SIX: Future Plans and Developments

Overall for 2020-2021

Both in the UK and on our overseas projects we are preparing flexible plans and alternatives based on the current climate of the covid pandemic. We have plans for creating greater autonomy, self sufficiency, and training on our projects. However we will not be able to deliver on some of our objectives should the current restrictions continue.

We shall however continue to report back to donors and the public clearly and transparently explaining what we can and cannot do, while working within government guidelines.

A major issue for our delivery is the closure of schools, the lack of employment for already poverty stricken communities, resulting in severe stress and hunger. So it is important for us to address those issues and support our beneficiaries in a flexible way. And being adaptable in our deliverables to ensure that we provide the best support and care that we can safely.

We will continue to work remotely as this will allow us to redirect UK running costs to our overseas projects, training and development.

Overseas Project Plans 2021-2022

- Continue the ongoing assessment and development of our organisational strategy and objectives.
- We would like to implement a strategy that enables sustainable projects to be handed back to the community to run themselves.
- In order to do this we will need to increase training in management of local staff.
- Introduce greater food security.
- Set up infrastructures that will last without bills including free water access and energy through solar.
- Commit to on-going mentoring programme to support local staff.

Nairobi, Kenya, Sustainable Projects.

- We continue to work in line with government guidelines to reduce the spread of Covid.
- Create safe spaces where we can continue activities for our beneficiaries off the landfill site with social distance procedures in place.
- Increase access to water and sanitation through the expansion of WASH stations.
- We will seek to develop initiatives that create employment and income for the dump communities such as shoe making, clothes making, and growing fruit and vegetables.

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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2021

- Ultimately we hope to have a project for people on the dump run by people on the dump, with a strong emphasis on reuse and recycling.
- We plan to expand the new hygiene and sanitation initiatives and education to support the fight against the pandemic
- We plan to engage the community, specifically parents, to contribute by volunteering at the day centre.

Masaka, Uganda, Sustainable Projects

- We plan to continue to run our day centre.
- We will train staff in best practice for covid prevention and provide them with PPE so they are able to deliver the above.
- We plan to develop sustainable activities such as farming, which will contribute to the nutrition of the children and provide employment for parents.
- We plan to support delivery staff with further training in M&E so they better understand reporting methods.
- We plan to further develop our WASH system and medical care due to the very high numbers of illness, predominantly HIV, amongst our beneficiaries.
- We plan to engage the community, specifically parents, to contribute by volunteering at the day centre.

UK Team's Future Fundraising & Campaigning Work

- **Documentaries:** Due to us being restricted from visiting the projects in person we will not be making a documentary this year, however we will be posting video footage sent to us by our in-country project workers across our social media to keep our supporters and funders updated.
- **Online:** We plan to do more online work and have recruited a web development agency to create a new website. This will create a more efficient tool to illustrate the development of the charity to our donors and supporters and to provide a showcase for our new sustainable projects.
- **Campaigning:** We want to use our platform to campaign for large corporations to take responsibility for the waste that they manufacture. And commitments they have made to recycle plastic within specific time frames, which heavily rely on child labour.
- **Press/Digital/Online Strategy:** Due to the fact that we are unable to recruit and train volunteers during lockdown the CEO will also do this, as well as train overseas projects to set up and run their own social media accounts.
- **The Celebrity Shoe Auction:** As well as being a major funding source, the publicity this generates in the media enables us to reach a large audience for our campaigning work. It has also become an intrinsic part of the charity's identity and one we intend to maintain. However without volunteers we plan to outsource this to an auction management company.

SMALL STEPS PROJECT LIMITED

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DIRECTORS' AND TRUSTEES' REPORT (Cont/d) FOR THE YEAR ENDED 30TH JUNE 2021

Part SEVEN: Principal Funding Sources

We seek to build a strong and diverse funding base. We plan to strengthen our current initiatives by developing our trusts and grants fundraising capacities linked to clear and specific monitoring and evaluation procedures.

Currently, our primary funding sources include:

- **Celebrity Shoe Auction:** The Celebrity Shoe Auction is our principal source of unrestricted funding and we intend to hold one every year. We plan to work with existing celebrity shoe donors so that they continue to support and donate to us.
- **Corporate Funding:** First Mile provides funding for the feeding programmes in Nairobi
- **Trusts:** This year we were fortunate enough to receive funding from **Foux Trust**; this was incredibly helpful as time previously spent on fundraising was redirected into project delivery.
- **Jac Trust:** We secured funding from Jac Trust for a project to support Vulnerable Communities at Risk of Displacement the Ngong project
- **Wes Garret:** Is a Legacy Trust part funded the Ngong project with Jac Trust
- **Joy Welch Educational Trust** provides a yearly donation to support educational activities across all our projects where the need is greatest.

Note: Photographs of all projects and more details of work, films and social media are featured on the website www.smallstepsproject.org

SMALL STEPS PROJECT LIMITED
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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2021

Public benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

Financial review

The Statement of Financial Activities showed net surplus of £18,150 (2020 – net deficit £11,687) for the year and reserves stand at £107,851 (2020 - £89,701). The financial position at the yearend revealed by the Balance Sheet on page 24 shows net current assets or working capital of £107,851 (2020 – £88,670). The net book value of fixed assets held, all of which are used directly for charitable purposes, amounted to £Nil (2020 – £1,031).

Investment powers and policy

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity. The Trustees have the power to invest in any way that they see fit.

Reserves policy

In the Trustee's view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The trustees propose to maintain the charity's reserves at a level which is at least equivalent to six months operational expenditure and have done so having regards to its manner of operation of likely funding streams. The Trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis at their quarterly board meetings.

Six months running costs is calculated on the basis of projected expenditure, with no allowance made for projected income, adjusted in the light of any actual expenditure that exceeds projected expenditure. The current reserves amount fixed by the Charity is £80,000.

The Trustees have adopted a reserves policy through which we will aim to build and maintain a level of reserves equivalent to up to six months running costs. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are £107,851 (2020 - £88,670).

Six months running costs is sufficient to allow some time for seeking alternative funding sources in the event that we find ourselves without enough income to meet our objectives and then, should further funding not be available, to allow sufficient funds remain to wind up the charity in an orderly fashion.

SMALL STEPS PROJECT LIMITED (A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d) FOR THE YEAR ENDED 30TH JUNE 2021

Structure, Governance and Management

Governing Document

Small Steps Project Limited is registered as a company limited by guarantee and not having share capital. Its operations are governed by its Memorandum and Articles of Association (M&AA).

Small Steps Project Limited was registered at Companies House on 6th June 2010 under registration number 07277814 and the charity is registered with the Charities Commission under reference number 1137443.

Trustees

As set out in the Articles of Association the chair of the Trustees is nominated by the other Trustees.

The Board of Trustees has the power to appoint additional Trustees as it considers fit to do so.

The Trustees have no beneficial interest in the company other than as members. All Trustees are members of the company and guarantee to contribute £10 in the event of it winding up.

Trustee Induction and Training

The Trustees maintain a good working knowledge of charity and company law and best practice by regular reading of charity press articles and scrutiny of Companies House, Charity Commission and other Government and voluntary organisation advisory websites. New Trustees are given copies of the Memorandum and Articles of Association and copies of previous minutes and attend an induction session given by an experienced Trustee.

Organisation Structure

The Charity is structured so that the Board of Trustees, who meet at regular intervals, deal with the policy and overall control of the Charity's activities. Day to day management is in the hands of the Chief Executive who reports to the Board of Trustees.

The Chief Executive has responsibility for the executive management of the charity and for the inline management of the staff team which is comprised of a personal assistant and part-time volunteers.

Related parties

The charity has relationships with related parties and other charities and organisations with which it co-operates in pursuit of its charitable objectives.

SMALL STEPS PROJECT LIMITED
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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2021

Risk Management

The Board of Trustees, who meet at three monthly intervals, are responsible for ensuring that the charity has the systems and means to provide reasonable assurance against inherent risks. These risks include operational, financial and regulatory risks. The Trustees have a risk management strategy which comprises;

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan;
- Implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 07277814

Charity Number: 1137443

Directors/Trustees: Daniel Gilmore
Thomas Cornelius Phillips
Alex Smith (Resigned on 1st May 2021)
Harry Petrushkin (Resigned on 16th March 2021)
Kate Hubbard (Appointed on 6th January 2022)
Daniel Evans (Appointed on 15th March 2021)

Senior Management: Susannah Amy Hanson - Chief Executive

Registered Office: 194 Winchmore Hill Road, London, England N21 1QR

Independent Examiner: Mr D Terry, Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

Bankers: National Westminster Bank Plc., 490 Holloway Road, Holloway, London N7 6JB
CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Mailing, Kent ME19

SMALL STEPS PROJECT LIMITED
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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 30TH JUNE 2021

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees (who are also directors of Small Steps Project Limited for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the 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 incoming resources and application of resources, including the income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 and other irregularities.

The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees and signed on its behalf by:



Thomas Phillips
Trustee/Director

21st March 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

SMALL STEPS PROJECT LIMITED

(A company limited by guarantee)

I report on the financial statements of the charitable charity for the year ended 30 June 2021.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Respective responsibilities and basis of report

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 financial statements in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the financial statements of the charitable company are not required to be audited for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the financial statements do not accord with such records; or
- the financial statements do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the financial statements have not been prepared in accordance with the Charities SORP (FRS102).

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.



D TERRY – Chartered Accountant
RAMON LEE LTD
93 TABERNACLE STREET
LONDON EC2A 4BA

21st March 2022

SMALL STEPS PROJECT LIMITED
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2021**

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds	Restricted Funds	2021	2020
		£	£	£	£
Income					
Donations and legacies	2	19,954	-	19,954	52,915
Income from charitable activities	3	-	82,226	82,226	55,328
Income from trading activities	4	34,658	-	34,658	37,466
Investment income	5	7	-	7	223
Total income		<u>54,619</u>	<u>82,226</u>	<u>136,845</u>	<u>145,932</u>
Expenditure					
Cost of raising funds	6	3,598	-	3,598	12,321
Expenditure on charitable activities	6	32,871	82,226	115,097	145,298
Total expenditure		<u>36,469</u>	<u>82,226</u>	<u>118,695</u>	<u>157,619</u>
Net income/(expenditure) and net movement in funds for the year		18,150	-	18,150	(11,687)
<i>Reconciliation of funds</i>					
Total funds, brought forward		89,701	-	89,701	101,388
Total funds, carried forward		<u>107,851</u>	<u>-</u>	<u>107,851</u>	<u>89,701</u>

CONTINUING OPERATIONS

None of the Charity's activities were acquired or discontinued during the above two financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the above movement in funds for the above two financial periods.

The notes on pages 25 to 34 form part of these financial statements.

SMALL STEPS PROJECT LIMITED
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BALANCE SHEET AS AT 30 JUNE 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	11		-		1,031
Current assets					
Debtors	12	24,666		6,136	
Cash at bank and in hand		85,789		87,759	
		<u>110,455</u>		<u>93,895</u>	
Liabilities					
Creditors falling due within one year	13	2,604		5,225	
		<u> </u>		<u> </u>	
Net current assets			107,851		88,670
Net assets			<u>107,851</u>		<u>89,701</u>
The funds of the charity					
Unrestricted funds	14		107,851		89,701
Total charity funds			<u>107,851</u>		<u>89,701</u>

For the financial year ended 30 June 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to 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 within Part 15 of the Companies Act 2006.

These financial statements were approved and authorised for issue by the Board of Directors and Trustees on 21st March 2022 and were signed on its behalf by:


.....
Thomas Phillips

Company Registration No: 07277814

The notes on page 25 to 34 form part of these financial statements

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements of the charitable company, which is a public benefit under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements 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 financial statements.

1.2 Preparation of financial statements on a going concern basis

The Charity's Financial Statements show net surplus of £18,150 (2020 – net deficit of £11,687) for the year and free reserves of £107,851 (2020 - £89,701). The trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the Charity is a going concern.

1.3 Income recognition

All income is included in the statement of financial activities when the Charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

Grant income

Grants are credited to the statement of financial activities when the Charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related. Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the Charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets is charged against the restricted fund.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Fundraising income

Fundraising income is credited to income in the year in which they are receivable.

Investment income

Investment income is included when receivable.

SMALL STEPS PROJECT LIMITED
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NOTES TO THE FINANCIAL STATEMENTS (Cont/d)
FOR THE YEAR ENDED 30 JUNE 2021

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.5 Expenditure recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- (a) Cost of raising funds comprises costs of seeking donations and carrying out fundraising activities and their associated support costs.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the Charity and include both direct costs and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 7.

1.7 Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

1.8 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £500 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful life on the following basis:

Furniture, fittings & equipment - 25% Straight Line Method

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1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits.

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1.14 Judgement and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.15 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 2, not to prepare a cash flow statement.

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2. GRANTS AND DONATIONS

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Individual donations	14,954	-	14,954	47,258
Corporate donations	5,000	-	5,000	5,019
School donations	-	-	-	587
Other donations	-	-	-	51
	<u>19,954</u>	<u>-</u>	<u>19,954</u>	<u>52,915</u>

Donation income in 2020 totalling £52,915 was attributed to unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Grants and donations:				
The Foux Foundation	-	49,331	49,331	54,828
JAC Trust	-	25,000	25,000	-
Wes Gavette Memorial	-	7,895	7,895	-
Joy Welch Education	-	-	-	500
	<u>-</u>	<u>82,226</u>	<u>82,226</u>	<u>55,328</u>

Income from charitable activities in 2020 £55,328 was attributed to restricted funds.

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Shoes auction	34,605	-	34,605	37,321
Merchandising income	53	-	53	145
	<u>34,658</u>	<u>-</u>	<u>34,658</u>	<u>37,466</u>

Income from other trading activities in 2020 £37,466 was attributed to unrestricted funds.

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FOR THE YEAR ENDED 30 JUNE 2021

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Bank interest	7	-	7	223
	<u>7</u>	<u>-</u>	<u>7</u>	<u>223</u>

Investment income in 2020 totalling £223 was attributed to unrestricted funds.

6. ANALYSIS OF EXPENDITURE

	Raising Funds £	Supporting beneficiaries in rubbish dumps £	2021 £	2020 £
Staff costs (Inc. Subcontractors)	-	33,672	33,672	46,662
Direct project costs	-	70,121	70,121	80,385
Volunteer costs	42	236	278	469
Shoe auction costs	2,110	-	2,110	5,198
Other fundraising costs	216	-	216	5,070
Support costs (Note 7)	1,062	9,556	10,618	17,851
Governance costs (Note 7)	168	1,512	1,680	1,984
	<u>3,598</u>	<u>115,097</u>	<u>118,695</u>	<u>157,619</u>

Of the £118,695 expenditure in 2021 (2020 - £157,619), £36,469 was charged to unrestricted funds (2020 - £102,291) and £82,226 to restricted funds (2020 - £55,328).

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FOR THE YEAR ENDED 30 JUNE 2021

7. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activity undertaken (see note 6) in the year. All the general support and governance costs have been apportioned to the various charitable activities on the basis of staff time allocated to each activity.

	General Support Costs	Governance Costs	2021	2020
	£	£	£	£
Administrative staff (Inc. subcontractors)	1,530	-	1,530	5,305
Premises and equipment	4	-	4	1,775
Communications and IT cost	1,219	-	1,219	857
Book Keeping fees	5,550	-	5,550	7,000
Legal and professional costs	15	-	15	432
Depreciation	1,031	-	1,031	1,031
Other expenses	1,269	-	1,269	1,451
Trustee expenses	-	-	-	400
Independent examiner's fees	-	1,680	1,680	1,584
	<u>10,618</u>	<u>1,680</u>	<u>12,298</u>	<u>19,835</u>

8. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2021	2020
	£	£
Net movement in funds is shown after charging:		
Independent examiner's fees	1,680	1,584
Depreciation on tangible fixed assets	<u>1,031</u>	<u>1,031</u>

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9. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

	2021	2020
	£	£
STAFF COSTS		
Salaries	16,500	43,257
National Insurance	-	1,707
Pension	401	1,026
	16,901	45,990

No employee received remuneration in excess of £60,000 during the year (2020 – £Nil).

No trustee received any remuneration or reimbursement of expenses during the year (2020 - £Nil).

The key management personnel of the charity comprise the Chief Executive Director. The total employee benefits of the key management personnel of the charity were £16,901 (2020 - £36,357).

10. STAFF NUMBERS

The average number of equivalent full time equivalent employees was as follows:

	2021	2020
Direct project work	0.50	1.50

The average monthly number of persons employed by the charity during the year was 1 (2020 – 1.5).

11. TANGIBLE FIXED ASSETS

	2021	2020
	£	£
Net book value:		
Fixtures, fittings and equipment	-	1,031
	-	1,031
Movements in the period:		
Cost:	Opening Balances	Closing Balances
	£	£
Fixtures, fittings and equipment	4,760	4,760
	4,760	4,760
Depreciation:	Opening Balances	Closing Balances
	£	£
Fixtures, fittings and equipment	3,729	4,760
	3,729	4,760

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12. DEBTORS

	2021	2020
	£	£
Grants receivable	24,666	5,000
Prepayments	-	1,136
	24,666	6,136

13. CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	41	703
Other creditors	883	2,198
Accruals	1,680	2,324
	2,604	5,225

14. NET MOVEMENTS IN FUNDS

	Balance at 01.07.20	Income	Expenditure	Balance at 30.06.21
	£	£	£	£
Restricted funds:				
The Foux Foundation	-	49,331	49,331	-
JAC Trust	-	25,000	25,000	-
Wes Gavette Memorial	-	7,895	7,895	-
	-	82,226	82,226	-
Unrestricted funds	89,701	54,619	36,469	107,851
Total funds	89,701	136,845	118,695	107,851

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14. NET MOVEMENTS IN FUNDS (Cont/d)

Analysis of movements in funds - previous year

	Balance at 01.07.19 £	Income £	Expenditure £	Balance at 30.06.20 £
Restricted funds:				
The Foux Foundation	-	54,828	54,828	-
Joy Welch Education	-	500	500	-
	<u>-</u>	<u>55,328</u>	<u>55,328</u>	<u>-</u>
Unrestricted funds	101,388	90,604	102,291	89,701
Total funds	<u>101,388</u>	<u>145,932</u>	<u>157,619</u>	<u>89,701</u>

Description, nature and purpose of restricted funds:

The Foux Foundation

Funding towards Masaka Dump Project, Uganda.

Joy Welch Education

Funding to support educational activities across all projects where the need is greatest.

Description, nature and purpose of unrestricted funds:

General fund represents funds available to spend at the discretion of the Trustees.

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15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	-	-	-
Net Current assets	107,851	-	107,851
	107,851	-	107,851

Analysis of fund balance net assets- previous Year

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	1,031	-	1,031
Net Current assets	88,670	-	88,670
	89,701	-	89,701

16. SHARE CAPITAL

The charity is constituted as a company limited by guarantee and does not have a share capital divided by shares.

17. RELATED PARTY TRANSACTIONS

No related party transactions took place during the year.