

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
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REPORT AND ACCOUNTS

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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.

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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.

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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.

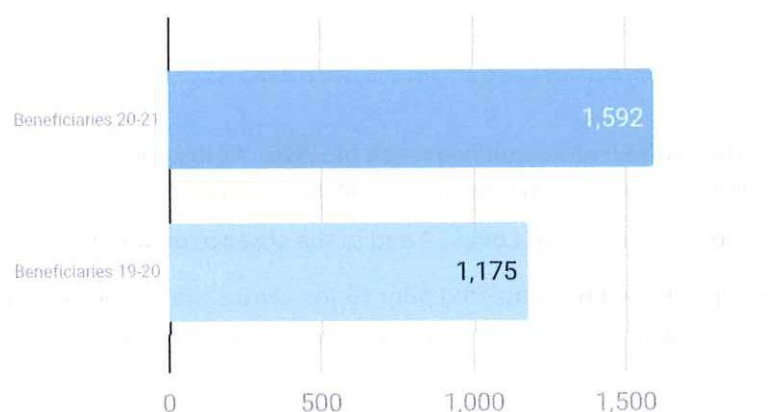
We continued to support an existing project, **Komb Green solutions** in **Korogocho Slums by Dandora Dump** with food security and WASH.

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)



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Part Three: Projects & Aid Delivery in Detail

PROJECT ONE

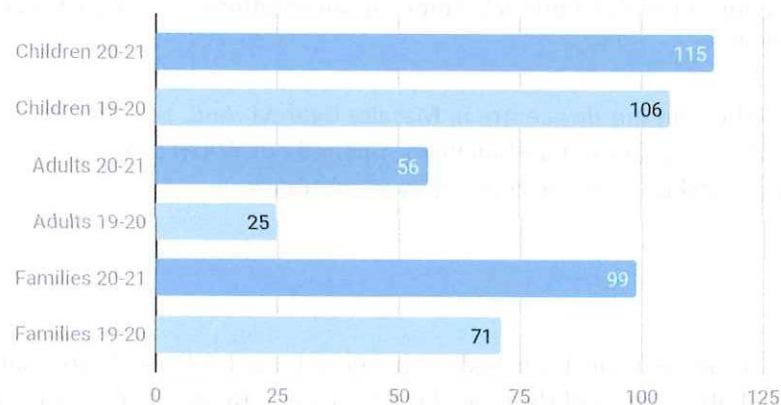
Masaka Dump Project, Uganda.

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.

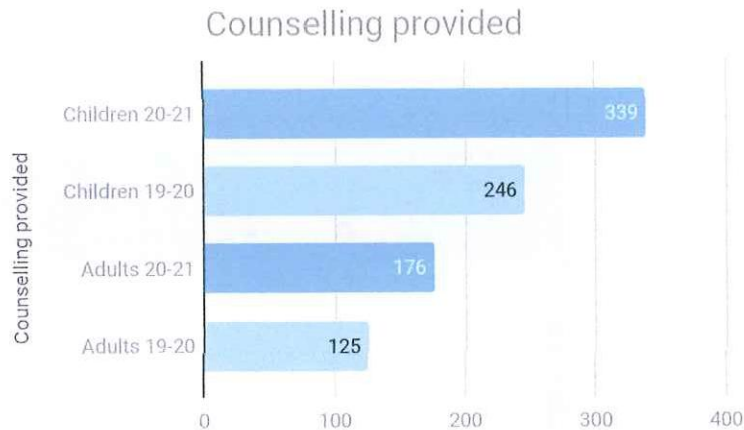
Support

- 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.

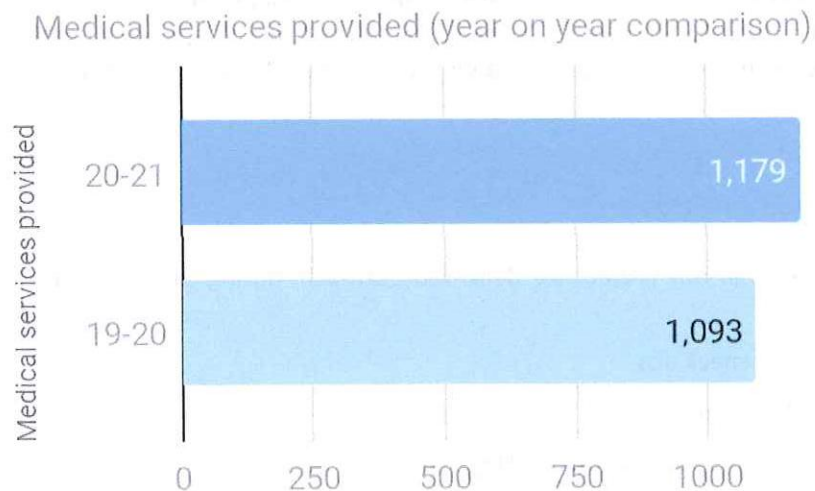
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FOR THE YEAR ENDED 30TH JUNE 2021

- 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.



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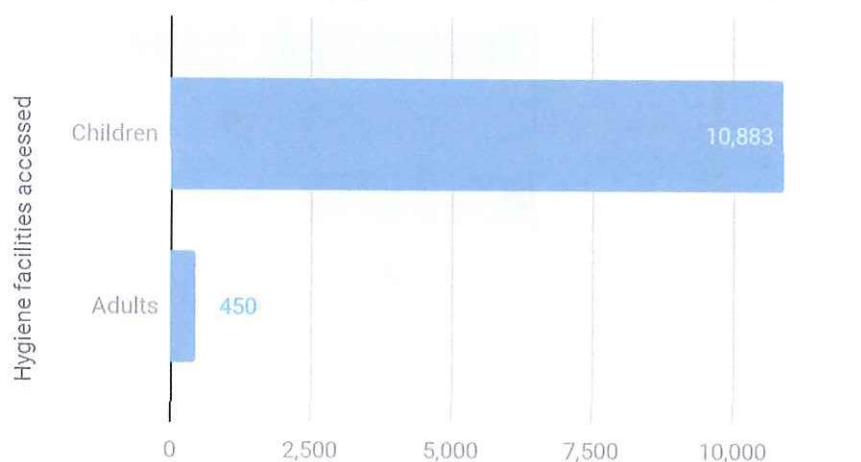
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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

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:

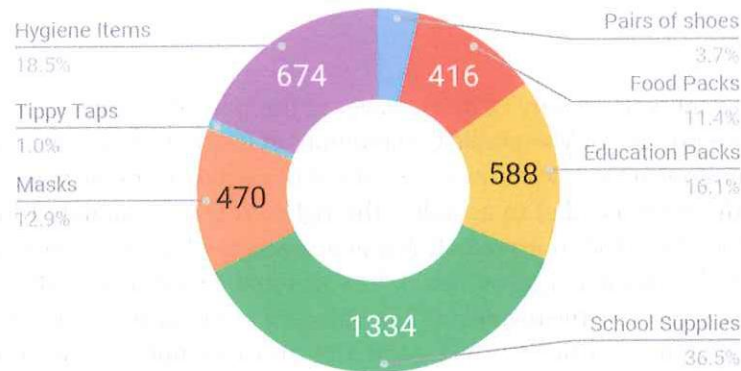
- Regular health check ups
- Delivery of food items
- WASH items (Water Sanitation and Hygiene)
- Education packs
- Tutoring via socially distanced lessons for each household

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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.

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PROJECT Two | Mathare Dump Project, Ngong Kenya.

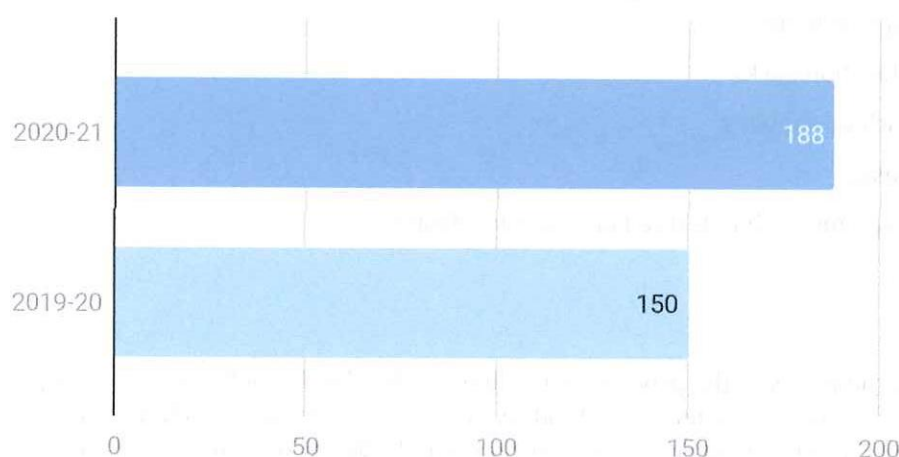
Phase Two | Sustainable Project

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.

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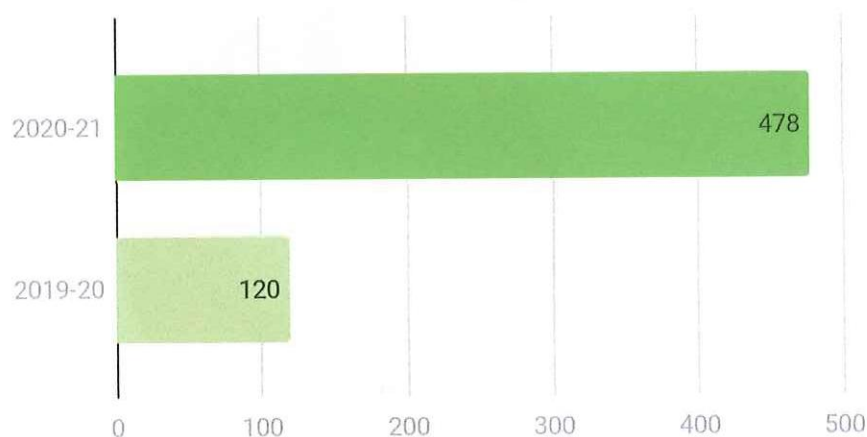
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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 30TH JUNE 2021

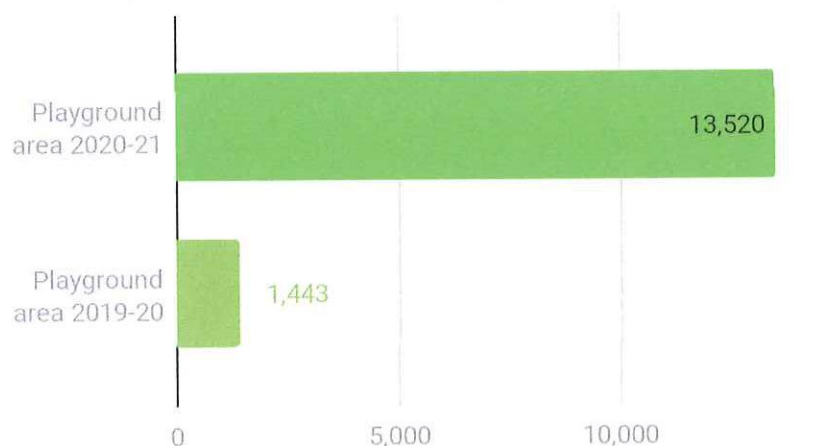
- A **nursery and creche** were created so that mothers could leave their small children while they worked on the dump site.
- A **kitchen** was built so that they could cook and provide meals.
- **573 tyres** were collected and used on the site. They were upcycled to create potting beds, walk ways, 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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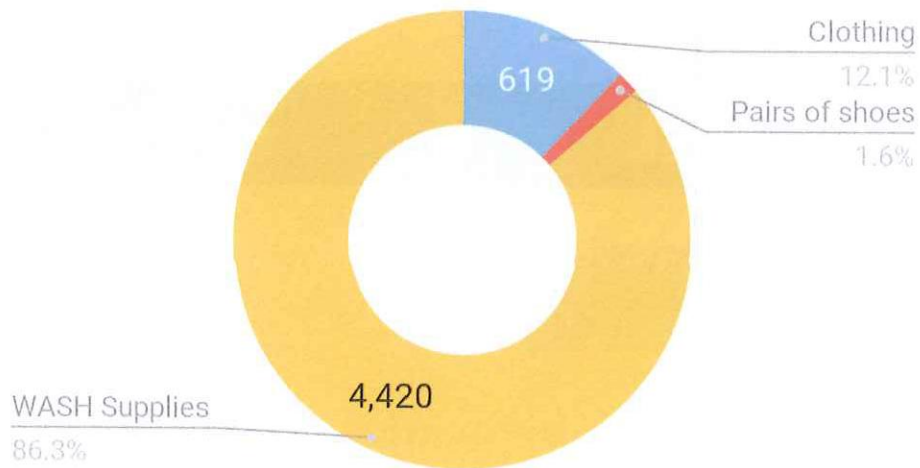
- **830 tonnes of embedded CO₂ were estimated to have been saved** due to the reclamation and recycling of tyres, metals and plastics.

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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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 Korrochocho 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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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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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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- 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.

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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

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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.

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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.

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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
(A company limited by guarantee)

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
(A company limited by guarantee)

**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**(A company limited by guarantee)****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
(A company limited by guarantee)

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

SMALL STEPS PROJECT LIMITED

(A company limited by guarantee)

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

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 2021

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.

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)
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).

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)
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>

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

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

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
	<u>16,901</u>	<u>45,990</u>

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
	<u>-</u>	<u>1,031</u>
Movements in the period:		
Cost:		
	Opening Balances	Additions
	£	£
Fixtures, fittings and equipment	4,760	-
	<u>4,760</u>	<u>-</u>
	Disposals	Closing Balances
	£	£
Fixtures, fittings and equipment	-	4,760
	<u>-</u>	<u>4,760</u>
Depreciation:		
	Opening Balances	Charge
	£	£
Fixtures, fittings and equipment	3,729	1,031
	<u>3,729</u>	<u>1,031</u>
	Disposals	Closing Balances
	£	£
Fixtures, fittings and equipment	-	4,760
	<u>-</u>	<u>4,760</u>

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

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

12. DEBTORS

	2021 £	2020 £
Grants receivable	24,666	5,000
Prepayments	-	1,136
	<u>24,666</u>	<u>6,136</u>

13. CREDITORS: amounts falling due within one year

	2021 £	2020 £
Trade creditors	41	703
Other creditors	883	2,198
Accruals	1,680	2,324
	<u>2,604</u>	<u>5,225</u>

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	-
	<u>-</u>	<u>82,226</u>	<u>82,226</u>	<u>-</u>
Unrestricted funds	89,701	54,619	36,469	107,851
Total funds	<u>89,701</u>	<u>136,845</u>	<u>118,695</u>	<u>107,851</u>

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

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

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.

SMALL STEPS PROJECT LIMITED
(A company limited by guarantee)

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

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	-	-	-
Net Current assets	107,851	-	107,851
	<u>107,851</u>	<u>-</u>	<u>107,851</u>

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
	<u>89,701</u>	<u>-</u>	<u>89,701</u>

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.