



## FINANCIAL STATEMENTS

31 MARCH 2021

**Step By Step London**

Company Number 7597656

Charity Number 1143986





INDEX TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

CONTENTS	PAGES
Charity Information	32
Trustees’ Report	5 - 14
Independent examiner’s report to the trustees	15
Statement of Financial Activities	16
Balance Sheet	17
Statement of Cash Flows	18
Notes to the Financial Statements	21 - 30

**COHEN ARNOLD**  
Chartered Accountants  
& Statutory Auditor  
  
New Burlington House  
1075 Finchley Road  
London NW11 0PU





## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

The Trustees of Step by Step, who are also Directors for the purposes of company law present their annual report, together with the unaudited financial statements of the Charity for the year ended 31st March 2021.

### References and administrative details of the charity, its trustees and advisers

Legal and administrative information of the Charity is shown on the cover sheet and page 32 of the Financial Statements and forms part of this report.

### Structure, Management and Governance

#### The Trustees

The Trustees who served the charity during the year were as follows:

Mrs T Kahan  
Mr B Hofstatter  
Mrs R Erbllich  
Mr M Friesel  
Mrs R Margulies  
Mr M Berger (Resigned 1 November 2021)

Day to day management and delivery of activities is delegated to the employed staff including a management team and 244 sessional and part time employees, and 358 volunteers.

#### Governing Document

Step by Step London is a Company Limited by Guarantee and is a registered charity. Its objects are set out in its Memorandum and Articles of Association and are to improve the condition of life for disabled children.

#### Trustees Appointment, Induction and Training

The power to appoint new trustees is vested in the existing Trustees. New trustees are recruited on the basis of their competence, specialist skills, and those who are able to promote the objectives of the Charity. All trustees have either a child or other family member with disabilities. New trustees are appointed by a resolution of the Trustees, which is recorded in the minutes and signed by the new trustee. New trustees are inducted into the workings of the Charity by the current Trustees which include an understanding of the content of the Memorandum and Articles of Association, their legal obligations under charity act and company law, the organisational structure, safeguarding children and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events which enhance their knowledge and skill, thereby improving the performance of their role.

The Trustees are responsible for governance of the organisation, and the Chair and Treasurer take an active part in strategic management and fundraising. None of the Trustees have been paid either for expenses incurred on behalf

### Risk Assessment

The Charity annually identifies and reviews the major risks to which it is exposed as detailed in our Business Continuity Plan. The main potential risks relate to the protection and safety of vulnerable children in the Charity's care and financial risk to the Charity's funds. The charity is satisfied that these risks are robustly managed, through its policies, systems and procedures for Child Protection, Health and Safety and Financial Management and Controls.

### Public Benefit

In planning activities for the year, the trustees took due heed of the Charity Commission's guidance on the requirement to provide public benefit. Services were targeted at children requiring an Orthodox Jewish setting, because of their faith and culture, but where places are available services are open to any child. The trustees have reviewed their Access to Services policy with due regard to the Charity Commission's public benefit guidance and are satisfied that they meet the requirements.

### Review of activities, performance and achievements

The Charity provides sport, leisure and independence building activities during out-of-school hours for children and young people with disabilities, primarily from the Jewish communities in the London Boroughs of Hackney and Haringey, but also to Jewish children in London Borough of Barnet, Gateshead, Manchester and other cities nationally and to children of other faiths or none. The Charity's aims are to:

- Provide enjoyable activities for disabled children and young people that contribute to their social, emotional, physical and intellectual development.
- Provide respite to the parents, carers and families of disabled children, enabling them to stay physically and emotionally healthy, keep their families intact and improve their lives.

Goals for 2020/21;

- To maintain the services in a safe way during the world-wide crisis and to support families in new ways when necessary.
- To develop and maintain relationships with key funders and supporters.
- To implement additional sustainable income, by launching an Ofsted 2-year-old setting to run on site when services are not running.

**1. TARGET:** To maintain the services in a safe way during the world-wide crisis and to support families in new ways when necessary.

**PERFORMANCE:** Step by Step has continued to run a full range of skill-developing activities for disabled children and young people aged 0-18 including the following;

- **Full day Sunday activities** were provided for children and separately for adolescent boys and adolescent girls. Due to the covid 19 pandemic this service was revamped to reflect the risks and groups ran 1:1 or in smaller bubbles.
- **Holiday play schemes** were run separately for children up to age 9 and for adolescents aged



"Step by Step is the difference between coping, and not coping, for our family. Our whole family knows that when their blue van shows up at our door, we can all breathe a sigh of relief"

Mrs R, Parent





"At Step by Step, I feel part of a community, making a difference together. Several of my friends also volunteer, and we all love it. I've learned more from the kids than I would ever be able to give them."

Gitty, Volunteer

9-18 during the summer, winter and Easter school holiday periods amounting to 21 days in total. -**'Stay and Play'** has become the most valued service in Step by Step. Running in two groups, for younger children and for big boys, over 60 children enjoy the daily sessions after school between 3.30-6.30. Led by a huge amount of volunteers, with supper served, this programme has provided children with security and stability and a safe place to be.

- **1000's of meals** were sent out to families in the form of actual cooked food/meal vouchers during the peak months of the lockdowns. This was a completely new activity to support families and it was greatly appreciated and a real help to families struggling mightily during a world wide pandemic.

## OUTCOMES

### For children...

**Improved physical health and mobility and improved sporting skills:** Our disabled children and young people displayed improved mobility, fine motor skills, balance, coordination, stamina, increased physical activity (increasing users physical activity by at least one hour per week in line with the Department of Health's Start Active, Stay Active guidelines; new skills improving personal care (e.g. dressing, toilet training, using money).

**Improved emotional/mental health:** Our disabled children and young people reported being happier, having increased confidence, improved self-image, feeling more capable of achievement and feeling their achievements are recognised.

**Improved educational success:** Schools reported that after a night of 'Stay and Play' at Step by Step there were tangible differences in children's performance and achievements in school the next day.

**Feeling less isolated and lonely:** Our children and young people developed friendship networks with peers, formed new relationships with adult role models despite there being so much fewer friendship opportunities due to so many cancelled events in their family lives. More then ever the need for friendship was felt and Step by Step were able to support this.

**Improved confidence/self-esteem:** Regular physical activity, better emotional health and self-image, reduced isolation all lead to improved self-confidence. Our programmes not only supported disabled young people, helping them to be happier and stronger, it also gave them the chance to shine and to challenge preconceptions of what they are capable of doing. These children have desires and aspirations and Step by Step helped them to achieve, to grow and to progress.

### For families...

**Improved emotional/mental health:** Parents and carers enjoyed respite from their caring responsibilities while their disabled child(ren) participated in activities. Improvements in their child(ren)'s wellbeing had a knock-on effect on their relationship with their parents/carers and wider family. This was particularly true during the extremely challenging times of the pandemic when children were anxious and confused and needed a stable place to be. School was cancelled at times and Step by Step provided a haven of support during these times.

**Improved family relationships:** more respite for families, reduced tension and stress, improved confidence and self-esteem and resulted in families having a better understanding of their children and what they are capable of achieving. Some families reported that they no longer view their child as solely as a burden. We know that some families have avoided placing their disabled child(ren) in care as a result of the respite they have received.

**2. TARGET:** To develop and maintain relationships with key funders and supporters.

**PERFORMANCE:** Step by Step was hit by the lost income from not running our sports programme for an entire year. To combat that loss there was significant investment in training and development of skills in the fundraising world. Although it was difficult to invite funders and create opportunities for real engagement in the work we are doing, many email updates/zoom calls were held to ensure the relationships continued to thrive. We were successful in drawing down over £200,000 in additional support to ensure the charity remained viable and supported families to the maximum during the pandemic.

**3. TARGET:** To implement additional sustainable income, by launching an Ofsted 2-year-old setting to run on site when services are not running.

**PERFORMANCE:** We have successfully set a high quality setting that is accessed by 18 2 year olds each week, providing Step by Step with sustainable income.

Step by Step would like to express appreciation to its key partners:

- City Bridge Trust who have partnered with Step by Step to run music sessions and Art sessions for children with disabilities, and supported Covid work at Step by Step.
- The Disabled Children's Teams in both Hackney and Haringey with whom we continue to have an excellent working relationship in the provision of Short Breaks.
- The Kirsh Family Office for the close relationship we have developed and the support towards the children's activities enabling us to fulfil our mission.
- The Childhood Trust who match funded projects during the Big Give challenge.
- The JLC who awarded a covid survival grant to Step by Step.

A full list of the friends and supporters of Step by Step is provided in note 2, and we are thankful to all of them.

### Volunteer Contribution

Step by Step continues to benefit from very significant volunteer input. 147 regular volunteers provide at least 3 hours weekly. Even if valued very modestly at minimum wage of £8.90 per hour, the value of volunteer time to the charity is a staggering £150,000+ per annum. The volunteers have helped to raise the profile and visibility of disabled people, which in turn has led to the start of a cultural shift where children with disabilities have become an integral and valued part of the community.

### Future plans

Goals for 2021/22:

The goals for the last period were largely survival focused due to the pandemic at the time and the ensuing uncertainty. It is therefore exciting to now set larger goals to move Step by Step ahead with our mission.

1. Develop the full range of services in particular to re-establish the sports programme for 100 children with disabilities with over 10 sport sessions running each week.
2. To improve the systems for enrolling children at services including a clearer profile collected upon enrolment and the allocation of a volunteer family link who will support and advocate for our users to ensure 100% satisfaction in services.
3. Improve staff skills particularly in the area of customer service by providing training and support.



"It's so inspirational to see the children trying, again & again, without giving up. So many children come [ice skating] needing two volunteers, but within a short while, they are able to leave go. Their determination is unbelievable!"

S, Coordinator





“My child has friends at Step by Step. She comes in, she gets greeted and high-fived. She talks about them at home, it means so much to her.”

Mrs M, parent

4. Continue to build on new relationships with funds and potential donors to ensure a wide net of supporters of our work so that we have sustainable sources of income.

### Financial Review

The charity ended the year with a modest surplus of £4,496 comprised of £22,692 of Unrestricted Funds and (£18,196) of Restricted Funds. The trustees are extremely pleased that this was achieved, as many new services and projects were undertaken this year and it is a marginal improvement from the previous year.

### Going Concern

The trustees believe that the charity is able to continue as a going concern. The charity was able to continue operating during the lockdown and the charity has funders who have committed to supporting the charity during these difficult times.

### Reserves and Investment Policy

The Trustees aim to hold free reserves at a level of at least 3 months running costs and up to one year's running costs. This is to protect the Charity in the event that income for a project is lower than anticipated and to act as a cushion to protect services in the event of a time limited grant ending before having secured funding from a new source. At 31st March 2021 the free reserves were £248,916 covering running costs for approximately 3 months.

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Step by Step London for the purposes of company law) are responsible for preparing the Trustees Annual Report, the Chairman's statement and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company 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 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to



show and explain the charitable company's transactions and 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.

In so far as the trustees are aware:

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

## INDEPENDENT EXAMINER

Cohen Arnold are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

## SMALL COMPANY PROVISIONS

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

## APPROVAL

This report was approved by the trustees on 15 March 2022 and signed on its behalf.

**Mrs Rutu Erbllich**  
Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STEP BY STEP LONDON REPORT

I report on the accounts of the company for the year ended 31 March 2021 which are set out on pages 10 to 24.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

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

### INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies. D Goldberg FCA

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:

1. accounting records were not kept in respect of the charity 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 accounts to be reached

.....  
D Goldberg, FCA DChA  
New Burlington House  
1075 Finchley Road  
LONDON NW11 0PU  
15 March 2022



## STATEMENT OF FINANCIAL ACTIVITIES

### (INCORPORATING THE INCOME & EXPENDITURE ACCOUNT)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>INCOME AND ENDOWMENTS</b>	<b>4</b>				
Donations & Legacies:					
Public Sector Grants		55,586	7,500	63,086	34,250
Other Grants and Donations		372,483	310,334	682,817	630,782
Furlough Income		105,638		105,638	
Investment Income		70		70	80
Income from Charitable Activities:					
Statutory Fees		96,859		96,859	71,593
User Fees		47,124		47,124	171,921
<b>Total Income</b>		<b>677,760</b>	<b>317,834</b>	<b>995,594</b>	<b>920,526</b>
<b>EXPENDITURE</b>	<b>5</b>				
Expenditure on Raising Funds:					
Fundraising costs		56,697		56,697	59,315
Expenditure on Charitable Activities:					
Holiday Play Schemes		146,227	37,831	184,058	122,836
Sunday Programme		131,964	88,789	220,754	275,751
Sports Activities					202,889
Stay & Play		215,174	125,323	340,497	203,809
Residential Schemes		105,006	84,086	189,092	32,511
<b>Total Expenditure</b>		<b>655,067</b>	<b>336,030</b>	<b>991,098</b>	<b>897,111</b>
<b>NET INCOME/ (EXPENDITURE) FOR THE YEAR</b>		<b>22,692</b>	<b>(18,196)</b>	<b>4,496</b>	<b>23,415</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		267,493	113,033	380,526	357,111
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>290,185</b>	<b>94,837</b>	<b>385,022</b>	<b>380,526</b>

The charity has no gains or losses either in this or the previous financial period other than those recognised in this Statement of Financial Activities.  
The attached Notes on pages 13 to 24 form part of these Financial Statements.

## BALANCE SHEET

### AS AT 31 MARCH 2021

	Note	2021 £	2021 £	2020 £	2020 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	9		<b>131,648</b>		113,149
<b>CURRENT ASSETS</b>					
Debtors	10	<b>383,151</b>		330,305	
Cash at bank and in hand		<b>67,336</b>		67,453	
<b>Total</b>		<b>450,487</b>		<b>397,759</b>	
<b>CREDITORS: Amounts falling due within one year</b>	11	<b>197,113</b>		130,382	
<b>NET CURRENT ASSETS</b>			<b>253,374</b>		<b>267,377</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>385,022</b>		<b>380,526</b>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted Income Funds:	12		<b>290,185</b>		267,493
Restricted Income Funds	13		<b>94,837</b>		113,033
<b>TOTAL CHARITY FUNDS</b>			<b>385,022</b>		<b>380,526</b>

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the members of the committee and authorised for issue on the 15 March 2022 and are signed on their behalf by:

... ..  
**Mrs T Kahan**  
Trustee

... ..  
**Mrs R Erbllich**  
Treasurer

Company Registration Number 07597656  
The Notes on pages 13 to 24 form part of these Financial Statements.

STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net (expenditure)/income	4,496	6,442
<b>Adjustments for:</b>		
Depreciation of tangible fixed assets	51,386	38,274
Other interest receivable and similar income		
Accrued expenses		
<b>Changes in:</b>		
Trade and other debtors	(52,846)	(136,475)
Trade and other creditors	66,731	86,321
Cash generated from operations	69,767	(5,438)
Interest received		
Net cash from operating activities	69,767	(5,438)
Cash Flows from Investing activities		
Purchase of Fixed Assets	(69,885)	(19,946)
Net cash from investing activities	(69,885)	(19,946)
NET INCREASE IN CASH AND CASH EQUIVALENTS	(117)	(25,384)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	67,453	92,837
CASH AND CASH EQUIVALENTS AT END OF YEAR	67,336	67,453



“Parents have told me that without Step by Step, they would not be able to manage the daily needs of their child. Step by Step gives them the break they need, to recharge their batteries and regain strength to carry on caring for their disabled child”

Social Worker, Hackney Social Services



1. GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 37-39 High Road, London N15 6DS. The Charity constitutes a public benefit entity as defined by FRS 102.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure. The financial statements are prepared in sterling which is the functional currency of the Charity.

**Going concern**

There are no material uncertainties about the charity's ability to continue. The charity was able to continue operating during the lockdown and the charity has funders who have committed to supporting the charity during these difficult times.

**Judgements and key sources of estimation uncertainty**

There are no judgements, estimates and assumptions that affect the amounts reported.

**Fund accounting**

**Unrestricted funds**

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

**Restricted funds**

Restricted funds are funds subject to specific restricted conditions imposed by donors.

A photograph of two young boys sitting at a table covered with a white plastic tablecloth, eating a meal. The boy on the left is wearing a blue and white plaid shirt, and the boy on the right is wearing a yellow sweater. They are both looking towards the camera. On the table, there are red plastic cups, a yellow plastic bottle, and plates of food. In the background, there are colorful lockers (red, blue, yellow) and a white wall.

"I love the  
delicious food we  
get at Step by Step, I eat  
all my vegetables at Step  
by Step"

Malky, age 6

Incoming resources

These are included in the statement of financial activities (SOFA) when:

- the charity becomes entitled to the resources;
- it is probable the charity will receive the resources; and
- the monetary value can be measured with sufficient reliability

Grants and donations

Grants and donations are only included in the SOFA when the Charity has unconditional entitlement to the resources. Donations represent voluntary amounts received during the year.

EXPENDITURE AND LIABILITIES

Expenditure

Expenditure is charged on an accrual basis and allocated to the appropriate headings in the accounts. The majority of costs are directly attributable to specific activities. Costs incurred in respect of the charitable activities include elements of staff costs and attributable support costs.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

Support Costs

Support costs are allocated using a percentage of estimated hours of activity per year.

Governance Costs

Include costs of the preparation and examination of Statutory Accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

VAT

Value Added Tax is not recoverable by the charity, and as such is included together with the relevant costs for all purposes.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

FIXED ASSETS

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office Equipment	20% reducing balance
Play Equipment	33% reducing balance
Motor Vehicles	15% reducing balance (formerly 20% reducing balance)
Premises	20% straight line

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Public Sector Grants				
Hackney Voluntary Sector Grants	11,736		11,736	19,250
Hackney Youth Opportunities Fund	-	7,500	7,500	
Haringey Council Grants	43,850		43,850	15,000
TOTAL	£55,586	£7,500	£63,086	£34,250

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Other Grants and Donations				
Achisomoch Aid	2,800		2,800	
Archeater Charity				3,000
Awards for all				10,000
BBC Children in Need		10,000	10,000	46,414
Berger M and M				1,000
Boshier Hinton Foundation		1,536	1,536	
British Humane Association				5,000
Bruce Wake Charity				2,000
Carlee Ltd	10,000		10,000	
Charls S French Charitable Trust				5,000
Children’s Aid Committee				3,000
Childhood Trust		49,997	49,997	39,375
City Bridge Trust		74,530	74,530	24,530
Clothworkers Charitable Company				11,500
CST		20,565	20,565	720
Datelink Ltd				1,500
Daytrippers		3,000	3,000	1,000
Delapage				30,000
Delbray Ltd				5,000
Disability Sports Development Trust				3,000
Dollond Charitable Trust		10,000	10,000	10,000
East End Community Foundation		5,000	5,000	
Enabling Children Activities Fund				6,000
ESC Lottery Foundation		14,000	14,000	10,000
Fastgrand Ltd	1,100		1,100	
Hurdale Charity				20,000
Goldheart Ltd				1,000
Greggs Foundation	500		500	
Groundwork London		4,500	4,500	5,000
Guardian Trust	3,600	12,000	15,600	
Happy Days Charity				505
Haringey Giving		9,755		9,755
Hasdei Avot Charitable Trust	1,000		1,000	
Hobson Charity		1,000		1,000
J E Joseph Charitable Trust		3,000	3,000	
Jack Petchy Foundation		500	500	
James Wise Charitable Foundation		500	500	
Jay Low Supplies				12,000
Jewish Ass. For Physically Handi-capped		250	250	2,000
Jewish Children’s Holiday Fund		2,750		2,750



John R Murray Charitable Trust	2,000			2,000
Kirsh Foundation	18,000			18,000
Leathersellers Company	20,000		20,000	
Loftus Charitable Trust	1,000			1,000
London Catalyst		840	840	
London Taxi Drivers Fund				1,000
Lonia Ltd				2,000
M & R Gross Charities Limited				5,000
Mountpace Ltd				20,000
Open Doors Equipment Fund		5,000	5,000	1,000
Percy Bilton		4,998	4,998	
R and A Daniel Charitable Trust	4,000		4,000	
Reaching Communities		61,720	61,720	
RTR		6,500	6,500	
S F Foundation				1,000
Setchell Trust				2,870
Shaarei Rach Limited	500		500	
Shores Charitable Trust		1,483	1,483	1,900
Siva Charitable	500		500	
Skipton Building Society				1,720
Smile for a Child		450	500	500
Sobell Foundation				
St James Place Foundation				2,500
Support for All				5,000
Souter Charitable Trust	3,000		3,000	
The Bergman Lehane Trust	275		275	
The J E Joseph Ch Trust				3,000
The Lauffer Family Charitable Trust		5,000	5,000	
The Rosemary White Foundation				60,000
The Potel Charitable Trust		500	500	
The Screwfix Foundation		5,000	5,000	
The Tottenham Grammar School Foundation		4,000	4,000	7,000
The Trysil Charity				1,000
UJIA Ltd				1,800
Winestock Foundation				5,000
Worshipful Co. Secretaries & Administrators				2,500
W O Street Foundation				2,500
Yedidim Association Ltd	500		500	
Community Fundraising	230,083		230,083	169,140
Other Donations (less than £1,000)	40,239		40,239	29,714
	<b>£325,096</b>	<b>£313,374</b>	<b>£638,470</b>	<b>£645,477</b>

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Statutory Fees				
London Borough of Hackney Social Services	71,848		71,848	42,980
Haringey Children's Services	25,011		25,011	28,613
	<b>96,859</b>		<b>96,859</b>	<b>71,593</b>
User Personal Budgets and Fees	47,124		47,124	171,921
Investment Income	70		70	80
Insurance Income				11,900
Furlough Scheme	105,638		105,638	
<b>Total Income</b>	<b>£677,760</b>	<b>£317,834</b>	<b>£995,594</b>	<b>£920,526</b>

## 5. EXPENDITURE

	Direct costs £	Support costs £	Total Funds 2021 £	Total Funds 2020 £
Fundraising Costs	56,697		56,697	59,315
Holiday Play Schemes	167,951	16,107	184,058	122,836
Sunday Programme	199,115	21,639	220,754	275,751
Sports Activities				202,889
Stay and Play Programme	301,449	39,048	340,497	203,809
Residential Schemes	177,378	11,714	189,092	32,511
<b>Total</b>	<b>£902,590</b>	<b>£88,508</b>	<b>£991,098</b>	<b>£897,111</b>

Breakdown of Expenditure	2021 £	2020 £
Staff Costs	485,527	351,042
Transport	16,959	50,424
Office Costs	44,032	55,654
IT Expenses	14,998	6,238
Day Trips/Entertainment	18,056	18,342
Accommodation and Premises Hire	172,271	151,874
Food	64,035	64,607
Accountancy	8,320	9,600
Hire of Sports Facilities	1,962	10,686
Volunteer Costs	6,797	8,468
Insurance	5,792	5,646
Arts & Crafts/Toys	17,167	13,913
Consultancy and Training	25,458	34,288
Sports Instructors		31,335
Grants for Individual Activities	71,541	53,653
Fundraising Costs	38,157	24,315
<b>Total</b>	<b>£991,098</b>	<b>£897,111</b>

"My son comes home so happy from the stay and play after school sessions, thank you so much!"

Mrs B, parent

6. ANALYSIS OF SUPPORT COSTS

Support costs are allocated on the basis of the number of hours worked by core staff on each project.

	Office Costs £	Other Costs £	Governance Costs £	Total 2021 £	Total 2020 £
Holiday Play Schemes	13,537	1,056	1,514	16,107	9,606
Sunday Programme	18,186	1,419	2,034	21,639	13,037
Sports Activities					19,212
Stay & Play programme	32,817	2,561	3,670	39,048	24,015
Residential Schemes	9,842	769	1,103	11,714	2,745
TOTAL	£74,382	£5,805	£8,321	£88,508	£68,615

7. EMPLOYEE INFORMATION

The charity employed a management team to manage development, projects and finance. Staff breakdowns were as follows:

	2021	2020
Sessional Staff	256	195
Part-time	52	49
Full-time	2	3
Total	310	247

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	485,527	355,605
Social security costs	6,958	4,891
Total	£492,485	£360,496

No employee received emoluments of more than £60,000 during the year (2020 - Nil). No trustees received any remuneration during the year. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £74,283 (2020: £71,987).

8. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2021 £	2020 £
Depreciation	51,386	38,274
Fees payable for the Independent Examination of the Financial Statements	4,200	4,200
Staff Pension contributions	257	257
Operating lease costs: land and buildings	10,000	10,000



"The sport packages I received at the beginning of lockdown with outdoor games, sensory toys, a pogo stick and small bike kept me busy for hours. I enjoyed balancing on the stick and I managed to balance myself for 10 jumps"



## 9. TANGIBLE FIXED ASSETS

	Motor Vehicles £	Office Equipment £	Play Equipment £	Premises £	Total £
<b>Cost</b>					
At 1 April 2020	99,692	34,274	44,037	104,779	282,782
Additions		5,686	26,622	36,577	69,885
<b>At 31 March 2021</b>	<b>99,692</b>	<b>39,960</b>	<b>71,659</b>	<b>141,356</b>	<b>352,667</b>
<b>Depreciation</b>					
At 1 April 2020	51,979	23,188	31,598	62,868	169,633
Charge for the year	6,407	3,354	13,354	28,271	51,386
<b>At 31 March 2021</b>	<b>58,386</b>	<b>26,542</b>	<b>44,952</b>	<b>62,868</b>	<b>221,019</b>
<b>Net Book Value</b>					
<b>At 31 March 2021</b>	<b>£41,306</b>	<b>£13,418</b>	<b>£26,707</b>	<b>£50,217</b>	<b>£131,648</b>
At 31 March 2020	£42,713	£11,086	£12,439	£41,911	£108,149

## 10. DEBTORS

	2021 £	2020 £
<b>Accrued Income</b>		
Grants owing	69,011	67,320
Fees owing – Social Services	86,579	69,779
Accounts Receivable	67,015	114,510
<b>Other Debtors</b>		
Prepayments	108,546	8,696
Other Taxes and Social Security	52,000	70,000
<b>Total</b>	<b>£383,151</b>	<b>£330,305</b>

## 11. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals	4,800	9,300
Accounts Payable	86,936	95,011
Other Taxes and Social Security	8,377	(929)
Loans	97,000	27,000
<b>Total</b>	<b>£197,113</b>	<b>£130,382</b>

## 12. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General Funds	<b>£267,493</b>	<b>£677,760</b>	<b>(£655,067)</b>	<b>£290,185</b>
	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General Funds	£525,215	£650,012	(£634,734)	£267,493

## 13. RESTRICTED FUNDS ANALYSIS

	Funds brought Forward £	Incoming £	Outgoing £	Funds held on 31 March 2021 £
Awards for All Main grant	3,998		1,999	1,999
BBC Children in Need		10,000	10,000	
Bob and Shem Tob Charitable Trust	3,000		1,500	1,500
Boshier Hinton Foundation		1,536	506.88	1,029
Bruce Wake Charity	100		100	
Charles S French Charitable Trust	3,400		3,400	
Childhood Trust	5,000	49,997	49,997	5,000
City Bridge Trust		74,530	74,530	
Clothworkers	9,200		2,300	6,900
CST		20,565	4,113	16,452
Day Trippers		3,000	3,000	
Delapage Ltd	15,000		15,000	
Disability Sports Development Trust	3,000		550	2,450
Dollond Charitable Trust	7,800	10,000	17,800	
East End Community Foundation		5,000	5,000	
ESC Lottery Fund		14,000	11,789	2,211
Guardian Trust		12,000	12,000	
Groundwork London		4,500	4,500	
Haringey Giving		9,755	9,755	
Hobson Charity		1,000	330	670
James Wise Charitable Foundation		500	500	
Jack petchey Foundation		500	500	
J E Joseph Charitable Trust		3,000	3,000	
Jewish Ass. for physicallyhandicapped		250	250	
Jewish Childs Day	10,000		5000	5000
Jewish Childrens Holiday Fund		2,750	2,750	
London Catalyst Foundation		840	840	
London Taxi Driver Fund	800		200	600
Open Doors		5,000	1,650	3,350
Percy Bilton		4,998	999.60	3,998
Reaching Communities		61,720	61,720	
Rix Thompson		6,500	6,500	
Screwfix Foundation	2,400	5,000	5,600	1,800
Shoresh	1,900	1,483	3,383	
Skipton Building Society	1,376		344	1,032
Sobell Foundation	6,400		1,600	4,800
The Lords' Taverners	14,245		2,136.75	12,108
The Potel Charitable Trust		500	500	
The Tottenham Grammar School founda- tion	2,500	4,000	6,500	
Variety Club	22,915		3,437.25	19,478
<b>Total</b>	<b>£113,034</b>	<b>£313,374</b>	<b>£336,030</b>	<b>£90,378</b>



#### 14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets/ (lia- bilities)	Total 2021
Restricted Income Funds:			
Restricted Fund	90,378	4,459	94,837
<b>Unrestricted Income Funds</b>	<b>41,270</b>	<b>248,916</b>	<b>290,185</b>
<b>Total</b>	<b>£131,648</b>	<b>£253,375</b>	<b>£385,022</b>

	Tangible fixed assets	Net current assets/ (lia- bilities)	Total 2020
Restricted Income Funds:			
Restricted Fund	84,334	28,699	113,033
<b>Unrestricted Income Funds</b>	<b>56,264</b>	<b>195,951</b>	<b>267,493</b>
<b>Total</b>	<b>£131,477</b>	<b>£225,634</b>	<b>£380,526</b>

#### 15. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Not later than 1 year	<b>10,000</b>	10,000
Later than 1 year and not later than 5 years		10,000
Later than 5 years	-	-
<b>Total</b>	<b>£10,000</b>	£20,000

#### 16. LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each trustee in the event of winding up is limited to £1.

#### 17. RELATED PARTIES

No transactions with related parties were undertaken such as are required to be disclosed.



"I love the  
light in the  
sensory room , it  
makes me feel calm  
and relaxed"

B, age 6



## The Board of Trustees

Mrs T Kahan  
Mr B Hofstatter  
Mrs R Erbllich  
Mr M Friesel  
Mrs R Margulies  
Mr Y Hager (Appointed 1 January 2022)

## Independent Examiner

Cohen Arnold  
Chartered Accountants  
& Statutory Auditor  
New Burlington House  
1075 Finchley Road  
London NW11 0PU

## Charity Offices

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N16 6DS  
T: 020 8802 2362  
W: [www.stepbystepkids.org.uk](http://www.stepbystepkids.org.uk)  
E: [info@stepbystepkids.org.uk](mailto:info@stepbystepkids.org.uk)

## Bankers

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Barnet & Hampstead Team  
PO Box 12820  
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Whetstone  
London BX3 2BB

## Solicitors

Bates, Wells and Braithwaite  
Cheapside House  
138 Cheapside  
London EC2V 6BB

