

MAKING THE  
**IMPOSSIBLE**  
**POSSIBLE**





# CHAIR STATEMENT:

The past year has been a re-start and a refresh into a more 'normal' life with the Covid restrictions being lifted, and programmes at Step by Step bouncing back to pre covid days. It has been sad to see the increased need, the increase of mental health challenges in our users, and the significant deterioration of skills in children at Step by Step who had previously been thriving. **This year we have been making the 'Impossible' possible, and in more ways than one.**

In a world where disabilities hinder children at every step, Step by Step has given children with disabilities tools to throw off their limitations and live to their potential. A wondrous world of friendship and opportunity has been opened for them, where our children can immerse in stimulating sensory experiences, a beautifully fitted sensory room, engaging soft play and ball pool room, all in our purpose-built hub. Our sports sessions have been truly exhilarating experiences, and in addition, improve the children's physical skills significantly, giving them a chance to thrive **BEYOND THEIR DISABILITY**, if only for the moment.

For the family, living with their special child when there's no programme on, is living in survival mode. Coping with non-verbal tantrums, remaining sane through endless medical crises, staying functional whilst providing constant specialised care... **Step by Step has granted the families the gift of just being**, the chance to bond undisturbed without waiting anxiously for the next emergency, bringing moments of peace and harmony into homes. We have heard countless times- Step by Step has been their lifeline this past year; providing hours of fulfilling out-of-school programmes whenever needed.

## STEP BY STEP CREATED A REALITY WHERE ANYTHING IS POSSIBLE.

I am pleased to present our annual report and accounts to you, where you have the possibility of immersing yourself into the world at Step by Step and understanding what it is that is so special about a Step by Step experience. We are grateful to all our partners, funders, staff and volunteers for helping TRANSFORM THE IMPOSSIBLE TO MAKE IT POSSIBLE.



Rabbi Hagar  
Chair



The children didn't choose a life encumbered by challenges. The families didn't choose a chaotic life of barely surviving. We have given our special children a space to spread their wings and soar. We have created a space for families to live normal lives.



# OUR MISSION

Step By Step's mission is to grant every young person with disabilities a happy, productive childhood and to support their families with respite breaks. Our mission also extends to include the benefit of our volunteers—through working with children with disabilities. Our volunteers learn, grow and become more sensitive.

# OUR VISION

Step By Step's vision is of a community where children and young adults with disabilities enjoy a wide range of enriching experiences with their peers and where their families are well supported by respite services.





# OUR OBJECTIVES



1. For the public benefit to promote the education (including social and physical training) of people under the age of 25 years, with physical, behavioural and/or learning disabilities in the London area by developing their mental, physical and moral capabilities through leisure time activities, leading to a more productive future and possible future employment.

2. To promote for the public benefit, the provision of facilities for recreation, therapies, or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

3. To promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.



# OUR ETHOS



## COLLABORATIVE WORKING

We are firm believers in collaborative working. We have seen the tremendous benefits that all gain when organisations share skills, advice and information with each other. We work closely with Hackney Social Services. We are also closely linked with Haringey Council and are a registered short breaks provider. Our partners include local children's centres, including Triangle Children's Center and other local organisations including Bikur Cholim D'Satmar, Misgav, Kef and Side by Side.

## CREATIVITY

We pride ourselves on constantly improving and innovating. We see which areas we can improve on and work with creativity to constantly better our services. By collaborating and learning all the time, we are able to rethink our processes, systems and services and make positive changes all the time.



## CHILD CENTERED APPROACH

All our services are designed by users / user feedback. We collect feedback from the children regularly, using communication aids when needed. The children are the ones that choose the activities that they prefer. All services are designed to give the children utmost independence and dignity in a safe way, whilst giving them the maximum benefit out of sessions.

## CARE

We provide the highest quality care possible. We have a dedicated Head of Care who is in charge of ensuring that each child attends the services best suited to them, and that the activities they do are tailored to their individual needs. The Head of Care also meets with the children and parents periodically to ensure that all sides are being heard. We collaborate with any professionals working with the child to ensure that our approach is consistent in all areas.



## CULTIVATING RESPECT

We place a big emphasis on accepting and respecting each other. In an organisation like ours, this is key. We hold a few training sessions a year for all our volunteers and carers and we strive to emulate that and never turn away a child. We accept every child, regardless of age, no matter how disabled, or their financial capabilities. We will always make it work. For us, for the child and for the family of our user.

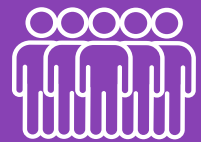


## CONFIDENTIALITY AND PROFESSIONALISM

This is the trust we have built and cultivated over the past 20+ years. We have been the leading provider of services for children with disabilities and have a continuity of providing services with those children and families. As a direct result of the standard we run by, and the professionalism we strive for, we are a first choice for children and families with disabilities.



# IN NUMBERS



**200+**  
CHILDREN IN SERVICE



**10,000+**  
HOURS OF VOLUNTEERING



**358+**  
VOLUNTEERS



**600+**  
FAMILY MEMBERS  
DIRECTLY BENEFITING



**8+**  
DIFFERENT PROGRAMMES





*"Thank you for giving our daughter so much fun. She doesn't feel that she misses out of family time - she feels privileged to go to Step by Step and has loads of support. It's a HUGE support for us."*

Anonymous

# VIEW OUR PROJECTS



## 🎵 SUNDAY CLUB LIFE SKILLS PROGRAMME

Sunday Club is designed to teach vital life skills, including social skills, interpersonal skills, communication skills, hygiene for children aged 3-25. We ran 44 weeks of Sunday Club this year, for 5 groups of children 10 - 5pm. Children enjoyed a variety of activities including cooking, baking, sensory play, gardening and music sessions.

### OUTCOMES



Over 77 users who are so reliant on others made independent choices, decided on activities they wanted, and felt empowered.



Developed communication with more social awareness, regardless of how they communicate.



"Eli waits every Sunday and is so excited to go to Step by Step"

Mr and Mrs Gertner

*We run our Sunday Sessions in small divisions based upon ability, not age. This approach has proven to be the most effective and our users derive maximum benefit from having sessions split in this way.*



## FOOD AND NUTRITION

### STAY AND PLAY



Stay and Play is an after-school club 3:30-6:30 daily. We ran 248 Stay 'n' Play sessions this past year with children who came straight from school to our Hub, and participated in a range of calm/stimulating activities. We served a hot and nourishing supper cooked onsite fresh by our in-house cook.

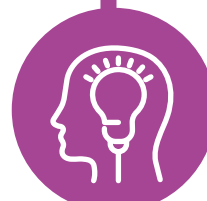
## OUTCOMES



Meals served to children from low income homes ensured they received at least 1 healthy meal a day.



Children experienced reduced isolation and had opportunities to increase friendships, thereby advancing social skills.



Healthier families with improved emotional wellbeing. As a result of the respite, carers and families felt supported, energised and the family unit was strengthened.



"Step by Step supper is yummy. My favourite food is potatoes and I love it when my carer reads me a story while I finish my whole plate"

Bruchi, 8 years old

Children get a visual activity pack where they can choose each day which type of activity they'd like to do. Choices include sensory play, highly active play, or down time.





## HOLIDAY PLAYSCHEMES

We ran full day OFSTED registered holiday playschemes for 80 children and young people in the Easter, Winter and Summer Holidays, amounting to 26 days. Program included trips to farms and soft plays, entertainers and fun sensory activities.

## OUTCOMES



Improved family relationships and home environments as a collective 800 family members took a much needed break enabling families to recoup their strengths and be mentally healthier, lessening the risk of family breakdown.



Increased positive behaviours as the children benefited from daily regular routine even during school holidays ensuring regression of skills were reduced.



*'With a child at playscheme during the holidays, the families have a relaxing day and break from caring, improving and strengthening the mental health of all concerned.'*

*"A shift in SBS brightens up my day. You make my week special."*

Malky G



## SPORTS PROMOTING HEALTH AND WELLBEING:

Our after school- Sport EXTRA programme ran for 220 children this past year. The sessions included ice skating/swimming/hydrotherapy/cycling at local sport centres, with qualified instructors. With over 18 sessions per week, each for around 8 children our vans were busy shuttling children to and from sessions.

## OUTCOMES



Improved health and reduced obesity risks. Our participants, who often suffer from poor health due to their disabilities, were able to exercise safely and regularly, supported by a volunteer carer. Our sessions improved: balance, core stability, strength and the ability to maintain/achieve healthy weight.



Improved confidence. Learning new skills such as ice-skating and swimming in a supportive and inclusive environment, gave our participants the confidence to try new things and to see how much they are really capable of.



Reduced isolation. Having a disability often results in having few opportunities for leisure activities. Our users can use their newfound swimming/ice skating/biking etc. skills outside our sessions with family and peers- further reducing isolation.



*We hold an annual sports gala event for each of our sports sessions. The children have the opportunity to showcase the new skills that they learned this past year. The gala event is a huge success and is attended by staff, parents and siblings. The children display their skills and receive certificates listing their achievements.*



# FUTURE PLANS



*To open an in-house job training for 18-25's, giving them the tools to enter the workforce, despite their limitations.*



*To develop tailor made software to increase efficiency.*



*To provide more support for the families of the children by lobbying for more care packages from the council.*



# ANNUAL REVIEW

## Risk Assessment

The Charity annually identifies and reviews the major risks to which it is exposed as detailed in our Business Continuity Plan updated in May 2022. 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.

## Financial Review

The charity ended the year with a modest surplus of £220. The funds as at 31 March 2022 comprised of £308,553 unrestricted funds and £76,689 restricted funds. The trustees are extremely pleased that this was achieved, as services were fully reintroduced post Covid. During this year, post Covid, it has been exceptionally difficult to rely on grant makers and foundations due to intense competition. The set up of an Ofsted Nursery to develop sustainable unrestricted income funds has been established and this has enabled the budgeted activities expenses to be raised. The ability to raise almost £1m, is largely due to our generous funders and donors, who have been funding us consistently for many years, as well as those that have started to support our work more recently. We are indebted to these funders including longtime supporters such as City Bridge Trust and The Childhood Trust.

## Going Concern

The trustees believe that the charity is able to continue as a going concern.

## 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 2022 the free reserves were £308,553 covering running costs for approximately 4 months.

## Statement of Trustees' Responsibilities

Trustee Responsibilities:

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 2022.

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 43 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 Erblich  
Mr M Friesel  
Mrs R Margulies  
Rabbi Y L Hager  
Mr L Schlesinger

Day to day management and delivery of activities is delegated to the employed staff including a Director, a senior management team and 344 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 children with disabilities. 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 of or for services provided to the Charity or have had any beneficial interest in the Charity.

## 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 (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 31st March 2023 and signed on its behalf

## Step By Step London Company Limited by Guarantee Independent Examiner's Report to the Trustees of Step By Step London Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Step By Step London ('the charity') for the year ended 31 March 2022.

### Responsibilities and basis of report

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.

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

Cohen Arnold  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU



Step By Step London  
Company Limited by Guarantee  
Statement of Financial Activities  
(including income and expenditure account)  
Year ended 31 March 2022

|   |       |                    | 2022             |             | 2021        |
|---|-------|--------------------|------------------|-------------|-------------|
|   | Note  | Unrestricted funds | Restricted funds | Total funds | Total funds |
|   |       | £                  | £                | £           | £           |
| <b>Income and endowments</b>                |       |                    |                  |             |             |
| Donations and legacies                      | 5     | 260,949            | 260,129          | 521,078     | 745,902     |
| Statutory and user fees                     | 6     | 468,655            | -                | 468,655     | 143,983     |
| Investment income                           | 7     | 17                 | -                | 17          | 70          |
| Other income                                | 8     | -                  | -                | -           | 105,638     |
| <b>Total income</b>                         |       | 729,621            | 260,129          | 989,750     | 995,593     |
| <b>Expenditure</b>                          |       |                    |                  |             |             |
| Expenditure on raising funds                | 9     | 10,253             | -                | 10,253      | 56,697      |
| Expenditure on charitable activities        | 10,11 | 701,000            | 278,277          | 979,277     | 934,400     |
| <b>Total expenditure</b>                    |       | 711,253            | 278,277          | 989,530     | 991,097     |
| <b>Net income and net movement in funds</b> |       | 18,368             | (18,148)         | 220         | 4,496       |
| <b>Reconciliation of funds</b>              |       |                    |                  |             |             |
| Total funds brought forward                 |       | 290,185            | 94,837           | 385,022     | 380,526     |
| <b>Total funds carried forward</b>          |       | 308,553            | 76,689           | 385,242     | 385,022     |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 31 to 41 form part of these financial statements.

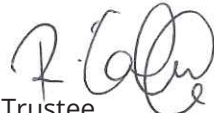
Step By Step London  
Company Limited by Guarantee  
Statement of Financial Position  
31 March 2022

|   | Note | 2022    | 2021    |
|---|------|---------|---------|
|   |      | £       | £       |
| <b>Fixed assets</b>                                   |      |         |         |
| Tangible fixed assets                                 | 17   | 105,587 | 131,648 |
| <b>Current assets</b>                                 |      |         |         |
| Debtors   | 18   | 450,603 | 383,151 |
| Cash at bank and in hand                              |      | 8,672   | 67,336  |
|   |      | 459,275 | 450,487 |
| <b>Creditors: amounts falling due within one year</b> | 19   | 179,620 | 197,113 |
| <b>Net current assets</b>                             |      | 279,655 | 253,374 |
| <b>Total assets less current liabilities</b>          |      | 385,242 | 385,022 |
| <b>Net assets</b>                                     |      | 385,242 | 385,022 |
| <b>Funds of the charity</b>                           |      |         |         |
| Restricted funds                                      |      | 76,689  | 94,838  |
| Unrestricted funds                                    |      | 308,553 | 290,184 |
| <b>Total charity funds</b>                            | 21   | 385,242 | 385,022 |

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.  
Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.  
These financial statements were approved by the board of trustees and authorised for issue on 31 March 2023, and are signed on behalf of the board by:

Mrs R Erblich  
  
Trustee

The notes on pages 31 to 41 form part of these financial statements.



Step By Step London  
Company Limited by Guarantee  
Statement of Cash Flows  
Year ended 31 March 2022

|   | 2022<br>£        | 2021<br>£         |
|---|------------------|-------------------|
| <b>Cash flows from operating activities</b>           |                  |                   |
| Net income  | 220              | 4,496             |
| Adjustments for:                                      |                  |                   |
| Depreciation of tangible fixed assets                 | 28,496           | 51,386            |
| Other interest receivable and similar income          | (17)             | (70)              |
| Accrued expenses/(income)                             | 158,915          | (22,991)          |
| Changes in:   |                  |                   |
| Trade and other debtors                               | (218,267)        | (33,426)          |
| Trade and other creditors                             | (25,593)         | 70,303            |
| <br>Cash generated from operations                    | <br>(56,246)     | <br>69,698        |
| Interest received                                     | 17               | 70                |
| <br>Net cash (used in)/from operating activities      | <br>(56,229)     | <br>69,768        |
| <br><b>Cash flows from investing activities</b>       |                  |                   |
| Purchase of tangible assets                           | (2,435)          | (69,885)          |
| <br>Net cash used in investing activities             | <br>(2,435)      | <br>(69,885)      |
| <br><b>Net decrease in cash and cash equivalents</b>  | <br>(58,664)     | <br>(117)         |
| <b>Cash and cash equivalents at beginning of year</b> | <b>67,336</b>    | <b>67,453</b>     |
| <br><b>Cash and cash equivalents at end of year</b>   | <br><b>8,672</b> | <br><b>67,336</b> |

Step By Step London  
Company Limited by Guarantee  
Notes to the Financial Statements  
Year ended 31 March 2022

1. General information

The charity is a public benefit entity and 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 39 High Road, London, England, N15 6DS.

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 Companies Act 2006.

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 and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.



## Step By Step London Company Limited by Guarantee Notes to the Financial Statements Year ended 31 March 2022

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Step By Step London Company Limited by Guarantee Notes to the Financial Statements Year ended 31 March 2022

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

### Depreciation

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

Freehold property - 20% straight line

Motor vehicles - 15% reducing balance

Equipment - 33% reducing balance

User defined asset - 20% reducing balance

### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

## 4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital.



*Step By Step London  
Company Limited by Guarantee  
Notes to the Financial Statements (continued)  
Year ended 31 March 2022*

*5. Donations and legacies*

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b>           |                            |                          |                          |
| Donations and other grants | 260,949                    | 215,594                  | <b>476,543</b>           |
| <b>Grants</b>              |                            |                          |                          |
| Public sector grants       | –                          | 44,535                   | <b>44,535</b>            |
|                            | 260,949                    | 260,129                  | <b>521,078</b>           |
|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
| <b>Donations</b>           |                            |                          |                          |
| Donations and other grants | 372,482                    | 310,334                  | <b>682,816</b>           |
| <b>Grants</b>              |                            |                          |                          |
| Public sector grants       | 55,586                     | 7,500                    | <b>63,086</b>            |
|                            | 428,068                    | 317,834                  | <b>745,902</b>           |

*6. Statutory and user fees*

|                | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|----------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Statutory fees | 232,708                    | 232,708                  | 96,859                     | 96,859                   |
| User fees      | 235,947                    | 235,947                  | 47,124                     | 47,124                   |
|                | 468,655                    | 468,655                  | 143,983                    | 143,983                  |

*7. Investment income*

|                          | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | 17                         | 17                       | 70                         | 70                       |

*Step By Step London  
Company Limited by Guarantee  
Notes to the Financial Statements (continued)  
Year ended 31 March 2022*

*8. Other income*

|                 | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|-----------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Furlough income | –                          | –                        | 105,638                    | 105,638                  |

*9. Costs of raising funds*

|  | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|--|----------------------------|--------------------------|----------------------------|--------------------------|
| Cost of raising donations and legacies | 10,253                     | 10,253                   | 56,697                     | 56,697                   |

*10. Expenditure on charitable activities by fund type*

|                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|----------------------|----------------------------|--------------------------|--------------------------|
| Holiday Play Schemes | 67,808                     | 44,828                   | 112,636                  |
| Sunday Programme     | 149,570                    | 86,848                   | 236,418                  |
| Sports Activities    | 134,200                    | 83,838                   | 218,038                  |
| Stay and Play        | 247,000                    | 62,763                   | 309,763                  |
| Residential Schemes  | –                          | –                        | –                        |
| Support costs        | 102,422                    | –                        | 102,422                  |
|                      | 701,000                    | 278,277                  | 979,277                  |
|                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
| Holiday Play Schemes | 130,120                    | 37,831                   | 167,951                  |
| Sunday Programme     | 110,325                    | 88,789                   | 199,114                  |
| Sports Activities    | –                          | –                        | –                        |
| Stay and Play        | 176,126                    | 125,323                  | 301,449                  |
| Residential Schemes  | 93,292                     | 84,086                   | 177,378                  |
| Support costs        | 88,508                     | –                        | 88,508                   |
|                      | 598,371                    | 336,029                  | 934,400                  |



**Step By Step London  
Company Limited by Guarantee  
Notes to the Financial Statements (continued)  
Year ended 31 March 2022**

### 11. Expenditure on charitable activities by activity type

|                      | Activities<br>undertaken<br>directly | Support costs | Total funds<br>2022 | Total fund<br>2021 |
|----------------------|--------------------------------------|---------------|---------------------|--------------------|
|                      | £                                    | £             | £                   | £                  |
| Holiday Play Schemes | 112,636                              | 10,988        | 123,624             | 184,058            |
| Sunday Programme     | 236,418                              | 18,043        | 254,461             | 220,753            |
| Sports Activities    | 218,038                              | 28,895        | 246,933             | -                  |
| Stay and Play        | 309,763                              | 44,496        | 354,259             | 340,497            |
| Residential Schemes  | -                                    | -             | -                   | 189,092            |
|                      | 876,855                              | 102,422       | 979,277             | 934,400            |

### 12. Analysis of support costs

|                            | Office costs | Other costs | Governance<br>costs | Total 2022 | Total 2021 |
|----------------------------|--------------|-------------|---------------------|------------|------------|
|                            | £            | £           | £                   | £          | £          |
| Sunday Programme           | 14,693       | 1,712       | 1,638               | 18,043     | 21,639     |
| Holiday Play Schemes       | 8,941        | 1,046       | 1,001               | 10,988     | 16,107     |
| Sports Activities          | 23,684       | 2,663       | 2,548               | 28,895     | -          |
| Stay and Play<br>Programme | 36,493       | 4,090       | 3,913               | 44,496     | 39,048     |
| Residential Schemes        | -            | -           | -                   | -          | 11,714     |
|                            | 83,811       | 9,511       | 9,100               | 102,422    | 88,508     |

### 13. Net income

| Net income is stated after charging/(crediting): | 2022   | 2021   |
|--|--------|--------|
|  | £      | £      |
| Depreciation of tangible fixed assets            | 28,496 | 51,386 |

### 14. Independent examination fees

|   | 2022  | 2021  |
|---|-------|-------|
|   | £     | £     |
| Fees payable to the independent examiner for:       |       |       |
| Independent examination of the financial statements | 6,000 | 2,400 |

**Step By Step London  
Company Limited by Guarantee  
Notes to the Financial Statements (continued)  
Year ended 31 March 2022**

### 15. Staff costs

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

|   | 2022    | 2021    |
|---|---------|---------|
|   | £       | £       |
| Wages and salaries                      | 571,086 | 485,527 |
| Social security costs                   | 3,168   | 6,958   |
| Employer contributions to pension plans | 3,529   | -       |
|   | 577,783 | 492,485 |

The average number of full-time equivalent employees during the year is analysed as follows:

|                 | 2022 | 2021 |
|-----------------|------|------|
|                 | No.  | No.  |
| Part Time       | 35   | 49   |
| Sessional Staff | 175  | 195  |
| Full Time       | -    | 3    |
|                 | 210  | 247  |

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

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 £89,000 (2021:£74,283).

### 16. Trustee remuneration and expenses

There was no remuneration paid to the trustees. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.



*Step By Step London  
Company Limited by Guarantee  
Notes to the Financial Statements (continued)  
Year ended 31 March 2022*

*17. Tangible fixed assets*

|                         | Freehold<br>property<br>£ | Motor<br>vehicles<br>£ | Equipment<br>£ | Office<br>equipment<br>£ | Total<br>£ |
|-------------------------|---------------------------|------------------------|----------------|--------------------------|------------|
| <b>Cost</b>             |                           |                        |                |                          |            |
| At 1 April 2021         | 141,356                   | 99,692                 | 71,659         | 39,960                   | 352,667    |
| Additions               | -                         | -                      | 2,102          | 333                      | 2,435      |
| <b>At 31 March 2022</b> | 141,356                   | 99,692                 | 73,761         | 40,293                   | 355,102    |
| <b>Depreciation</b>     |                           |                        |                |                          |            |
| At 1 April 2021         | 91,139                    | 58,386                 | 44,952         | 26,542                   | 221,019    |
| Charge for the year     | 10,043                    | 6,196                  | 9,507          | 2,750                    | 28,496     |
| <b>At 31 March 2022</b> | 101,182                   | 64,582                 | 54,459         | 29,292                   | 249,515    |
| <b>Carrying amount</b>  |                           |                        |                |                          |            |
| <b>At 31 March 2022</b> | 40,174                    | 35,110                 | 19,302         | 11,001                   | 105,587    |
| At 31 March 2021        | 50,217                    | 41,306                 | 26,707         | 13,418                   | 131,648    |

*18. Debtors*

|                                | 2022<br>£ | 2021<br>£ |
|--------------------------------|-----------|-----------|
| Trade debtors                  | 201,560   | 67,015    |
| Prepayments and accrued income | 97,721    | 264,136   |
| Other debtors                  | 151,322   | 52,000    |
|                                | 450,603   | 383,151   |

*19. Creditors: amounts falling due within one year*

|                                 | 2022<br>£ | 2021<br>£ |
|---------------------------------|-----------|-----------|
| Trade creditors                 | 64,027    | 86,936    |
| Accruals and deferred income    | 12,900    | 4,800     |
| Social security and other taxes | -         | 8,377     |
| Other creditors                 | 102,693   | 97,000    |
|                                 | 179,620   | 197,113   |

*Step By Step London  
Company Limited by Guarantee  
Notes to the Financial Statements (continued)  
Year ended 31 March 2022*

*20. Pensions and other post retirement benefits Defined contribution plans*

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,529 (2021: £Nil).

*21. Analysis of charitable funds  
Unrestricted funds*

|               | At<br>1 April 2021<br>£ | Income<br>£ | Expenditure<br>£ | At 31 March<br>2022<br>£ |
|---------------|-------------------------|-------------|------------------|--------------------------|
| General funds | 290,185                 | 729,621     | (711,253)        | 308,553                  |

|               | At 1 April<br>2020<br>£ | Income<br>£ | Expenditure<br>£ | At 31 March<br>2021<br>£ |
|---------------|-------------------------|-------------|------------------|--------------------------|
| General funds | 267,493                 | 677,759     | (655,068)        | 290,184                  |

| Restricted funds | At<br>1 April 2021<br>£ | Income<br>£ | Expenditure<br>£ | At 31 March<br>2022<br>£ |
|------------------|-------------------------|-------------|------------------|--------------------------|
| Restricted Fund  | 94,837                  | 260,129     | (278,277)        | 76,689                   |

| Restricted funds | At 1 April 2020<br>£ | Income<br>£ | Expenditure<br>£ | At 31 March<br>2021<br>£ |
|------------------|----------------------|-------------|------------------|--------------------------|
| Restricted Fund  | 113,033              | 317,834     | (336,029)        | 94,838                   |



**Step By Step London  
Company Limited by Guarantee  
Notes to the Financial Statements (continued)  
Year ended 31 March 2022**

**21. Analysis of charitable funds (continued)**

|                                      | Funds<br>brought forward | Incoming | Outgoing | 31 March<br>2022 |
|--------------------------------------|--------------------------|----------|----------|------------------|
|                                      | £                        | £        | £        | £                |
| <b>Capital</b>                       |                          |          |          |                  |
| Awards for All MainGrant             | 1,999                    | -        | (400)    | 1,599            |
| Bob and Shem Tob<br>Charitable Trust | 1,500                    | -        | (600)    | 900              |
| Clothworkers                         | 6,900                    | -        | (1,380)  | 5,520            |
| CST                                  | 16,452                   | -        | (3,290)  | 13,162           |
| Dorothy Pamela                       | -                        | 2,910    | (960)    | 1,950            |
| Hobson Charity                       | 670                      | -        | (221)    | 449              |
| Jewish Child's Day                   | 5,000                    | -        | (1,000)  | 4,000            |
| London Taxi Driver Fund              | 600                      | -        | (120)    | 480              |
| Open Doors                           | 3,350                    | -        | (1,117)  | 2,233            |
| Percy Bilton                         | 3,998                    | -        | (800)    | 3,199            |
| Boshier Hinton Foundation            | 1,029                    | -        | (340)    | 690              |
| Skipton Building Society             | 1,032                    | -        | (344)    | 688              |
| Sobell Foundation                    | 4,800                    | -        | (1,600)  | 3,200            |
| The Lord's taverners                 | 12,108                   | -        | (1,816)  | 10,292           |
| Variety Club                         | 19,478                   | -        | (2,922)  | 16,556           |
| Screwfix Foundation                  | 1,800                    | -        | (360)    | 1,440            |
| <b>Sports activities</b>             |                          |          |          |                  |
| ESC Lottery Fund                     | 2,211                    | 1,000    | (330)    | 2,881            |
| Bruce Wake Charity                   | -                        | 2,000    | (2,000)  | -                |
| Childhood Trust                      | -                        | 25,000   | (25,000) | -                |
| Disability Rights UK                 | -                        | 3,008    | (3,008)  | -                |
| Interlink                            | -                        | 13,500   | (13,500) | -                |
| The Childwick Trust                  | -                        | 15,000   | (15,000) | -                |
| The Grace Trust                      | -                        | 1,500    | (1,500)  | -                |
| Tottenham Grammar School Foundation  | -                        | 6,000    | (6,000)  | -                |
| Disability Sports Development Trust  | 2,450                    | -        | -        | 2,450            |
| <b>Holiday Play Schemes</b>          |                          |          |          |                  |
| Tottenham Youth Fund                 | -                        | 498      | (498)    | -                |
| Haringey Council VCS                 | -                        | 30,000   | (30,000) | -                |
| Interlink Foundation                 | -                        | 7,300    | (7,300)  | -                |
| Jack Petchey Foundation              | -                        | 1,350    | (1,350)  | -                |
| London Borough of Haringey           | -                        | 5,000    | (5,000)  | -                |
| Smile for a Child                    | -                        | 500      | (500)    | -                |
| The Kingsgate                        | -                        | 180      | (180)    | -                |

**Step By Step London  
Company Limited by Guarantee  
Notes to the Financial Statements (continued)  
Year ended 31 March 2022**

**Stay and Play**

|                                  |       |        |          |       |
|----------------------------------|-------|--------|----------|-------|
| Arnold Clark                     | -     | 2,500  | (2,500)  | -     |
| Cash For Kids                    | -     | 3,000  | (3,000)  | -     |
| London Borough of Hackney        | -     | 4,535  | (4,535)  | -     |
| Souter Charitable Trust          | -     | 5,000  | (5,000)  | -     |
| The 29th May<br>Charitable Trust | -     | 1,000  | (1,000)  | -     |
| Childhood Trust                  | 5,000 | 25,000 | (25,000) | 5,000 |

**Sundays**

|                             |        |         |           |        |
|-----------------------------|--------|---------|-----------|--------|
| J E Joseph Charitable Trust | -      | 3,000   | (3,000)   | -      |
| Children Aid Commitee       | -      | 5,000   | (5,000)   | -      |
| City Bridge Trust           | -      | 62,565  | (62,565)  | -      |
| London Borough of Hackney   | -      | 5,000   | (5,000)   | -      |
| Shoresh Charity             | -      | 1,283   | (1,283)   | -      |
| The Bridge RenewalTrust     | -      | 5,000   | (5,000)   | -      |
| Weinstock Foundation        | -      | 5,000   | (5,000)   | -      |
| Other                       | 4,459  | -       | (4,459)   | -      |
|                             | 94,836 | 242,629 | (260,778) | 76,689 |



Step By Step London  
Company Limited by Guarantee  
Notes to the Financial Statements (continued)  
Year ended 31 March 2022

22. Analysis of net assets between funds

|                            | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2022 |
|----------------------------|-----------------------|---------------------|---------------------|
|                            | £                     | £                   | £                   |
| Tangible fixed assets      | 39,230                | 66,357              | 105,587             |
| Current assets             | 448,943               | 10,332              | 459,275             |
| Creditors less than 1 year | (179,620)             | -                   | (179,620)           |
| Net assets                 | 308,553               | 76,689              | 385,242             |

|                            | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2021 |
|----------------------------|-----------------------|---------------------|---------------------|
|                            | £                     | £                   | £                   |
| Tangible fixed assets      | 41,270                | 90,378              | 131,648             |
| Current assets             | 450,487               | -                   | 450,487             |
| Creditors less than 1 year | (197,113)             | -                   | (197,113)           |
| Net assets                 | 294,644               | 90,378              | 385,022             |

23. Analysis of changes in net debt

|                          | At 1 Apr 2021 | Cash flows | At<br>31 Mar 2022 |
|--------------------------|---------------|------------|-------------------|
|                          | £             | £          | £                 |
| Cash at bank and in hand | 67,336        | (58,664)   | 8,672             |

24. Operating lease commitments

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

|  | 2022    | 2021   |
|--|---------|--------|
|  | £       | £      |
| Not later than 1 year                        | 48,000  | 10,000 |
| Later than 1 year and not later than 5 years | 138,000 | -      |
|  | 186,000 | 10,000 |

25. Related parties

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



Volunteering for SBS is a fun  
and rewarding experience which  
leaves us and the kids happy.

S. G.  
Yr 10 - YHS



# REFERENCE AND ADMINISTRATIVE DETAILS

## **The Board of Trustees**

Mrs T Kahan  
Mr B Hofstatter  
Mrs R Erblich  
Mr M Friesel  
Mrs R Margulies  
Mr M Berger FCIS  
(Resigned July 2021)  
Mr J Orzel (Resigned July 2021)  
Rabbi Y Hager NPQH  
(Appointed 1 November 2021)

## **Independent Examiner**

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

## **Charity Offices**

37-39 High Road  
London 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**

Barclays Bank PLC  
Barnet & Hampstead Team  
PO Box 12820  
1250 High Road  
Whetstone, London  
BX3 2BB

## **Solicitors**

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