

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 July 2022  
for  
First Steps Nutrition Trust**

David Lindon & Co  
Chartered Accountants  
Avaland House  
110 London Road  
Hemel Hempstead  
Hertfordshire  
HP3 9SD

# **First Steps Nutrition Trust**

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# **First Steps Nutrition Trust**

## **Reference and Administrative Details for the year ended 31 July 2022**

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### **TRUSTEES**

A Rosier  
A Brown  
M Willers  
R Percival  
V Thomas  
M Kerac

### **CO-ORDINATOR**

V Sibson

### **PRINCIPAL ADDRESS**

Studio 3.04, The Food Exchange  
New Covent Garden Market  
London  
SW8 5EL

### **REGISTERED CHARITY NUMBER**

1146408

### **INDEPENDENT EXAMINER**

Jonathan Hankinson FCA  
David Lindon & Co  
Chartered Accountants  
Avaland House  
110 London Road  
Hemel Hempstead  
Hertfordshire  
HP3 9SD

### **BANKERS**

The Co-operative Bank  
Head Office  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

# **First Steps Nutrition Trust**

## **Report of the Trustees for the year ended 31 July 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Principal activities**

The advancement of health for the benefit of the public through the provision of information and resources to support better nutritional health, focussing on the period from pre-conception to five years. To advance the education of the public through evidence-based research and dissemination of information about good nutrition, focussing on the period from pre-conception to five years.

#### **Achievements**

During 2021/2022 First Steps Nutrition Trust continued its very productive work as an expert voice and credible source of independent information on good nutrition from pre-conception to five years. As our income went up again post COVID we recruited a Nutritionist in to a new 0.8FTE post and contracted a second Nutritionist on a freelance basis. As of July 2022 the charity employed 2.4 FTE staff compared to 1.8FTE at the same time the year before.

During 2021/2022 we updated a number of resources, created a plain label for infant formula for NHS supply chain, prepared two new policy reports (one on ultra-processed foods and one on infant milks marketed as foods for special medical purposes), actively participated in an FSA-funded study on home-based powdered infant formula preparation, and provided feedback on relevant public consultations and new government policies and strategies. We also undertook advocacy in relation to the cost of living crisis, based on our analysis of infant milk costs. We maintained and added new relevant content to all three of our websites (First Steps, Infant Milk Info and Baby Feeding Law Group UK (BFLG-UK)) and we continue to support health workers both in the UK and globally on infant milk issues.

The charity continues to act as secretariat for the Baby Feeding Law Group UK (a network of 32 member organisations and individuals calling for the International Code of Marketing of Breastmilk Substitutes in UK law) and in the reporting period we hosted hybrid meetings and played a key role in delivering on several projects in support of the Group's objectives.

First Steps Nutrition Trust continues to partner with UNICEF UK Baby Friendly and our co-ordinator sits on the BFI designation committee. In 2021/22 she was also appointed to the NICE committee working on updating the Maternal and Child Nutrition Guidelines. We continue to support the APPG on infant feeding and inequalities. We took part in a wide range of consultations with both academics and advisory groups and our work with other early years and professional organisations and alliances is ongoing. These include the Obesity Health Alliance, Sustain, Soil Association and the Institute of Health Visiting.

We continue to produce a popular monthly newsletter and have accrued a further 750 twitter followers over the last year, now reaching 9,250 health care professionals, policy makers, politicians, academics and members of the public. We are a named charity with expertise on many websites, including in information from the NHS and Office for Health Improvement and Disparities, Health Wales and Health Scotland and the NHS Supply Chain.

# **First Steps Nutrition Trust**

## **Report of the Trustees for the year ended 31 July 2022**

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### **FINANCIAL REVIEW**

#### **Financial position**

The total income for the year was £212,365, of which £6,000 was restricted in nature. Unrestricted income in the year totalled £206,365, exceeding unrestricted expenditure by £55,950. The funds carried forward at 31 July 2022 totalled £143,449, including £845 of restricted funds.

#### **Reserves policy**

The Trustees maintain minimum reserves of £38,000 (this is an increase of £8,000 to reflect increased staffing costs) and the Trustees are satisfied that the current level of reserves is sufficient for the charity to carry out its objectives in the future.

### **FUTURE PLANS**

The focus of the charity's work will remain the same in 2022/23.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The organisation was first set up on 1 August 2011 under a governing document. It subsequently applied for, and was granted, charitable status as from 8 March 2012. The charity is controlled by its governing document, being a trust deed dated 8 March 2012. It constitutes an incorporated charity (charity number 1146408).

#### **Recruitment and appointment of new trustees/officers**

A minimum of three trustees is required. There were no trustee changes in the year.

Under the terms of the initial governing document, trustees are appointed for an initial period of three years, after which they can be re-appointed for a further period of three years by agreement. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. Trustees meet at least three times a year and at least one of those meetings must be held with all trustees present.

Trustees can be removed from office if they are absent for all meetings over a period of a year.

#### **Organisational structure**

The charity currently has a co-ordinator, a senior nutritionist and an administrator as permanent employees and created a new post of nutritionist in 2021/22. We plan to further increase our capacity in 2022/23 through the recruitment of a second nutritionist. Some work is still undertaken by freelance staff and this will continue in 2022/2023.

### **PUBLIC BENEFIT**

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the charity commission in determining the activities undertaken by the charity.

# **First Steps Nutrition Trust**

## **Report of the Trustees for the year ended 31 July 2022**

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Approved by order of the board of trustees on 22 February 2023 and signed on its behalf by:

A Rosier - Trustee

**Independent Examiner's Report to the Trustees of  
First Steps Nutrition Trust**

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**Independent examiner's report to the trustees of First Steps Nutrition Trust**

I report to the charity trustees on my examination of the accounts of First Steps Nutrition Trust (the Trust) for the year ended 31 July 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Jonathan Hankinson FCA  
ICAEW  
David Lindon & Co  
Chartered Accountants  
Avaland House  
110 London Road  
Hemel Hempstead  
Hertfordshire  
HP3 9SD

22 February 2023

# First Steps Nutrition Trust

## Statement of Financial Activities for the year ended 31 July 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	187,515	-	187,515	143,064
Other income	3	18,850	6,000	24,850	13,906
<b>Total</b>		<u>206,365</u>	<u>6,000</u>	<u>212,365</u>	<u>156,970</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Direct costs		100,478	-	100,478	146,839
Donations		1,521	-	1,521	1,051
Support costs		48,416	6,977	55,393	51,663
<b>Total</b>		<u>150,415</u>	<u>6,977</u>	<u>157,392</u>	<u>199,553</u>
<b>NET INCOME/(EXPENDITURE)</b>		55,950	(977)	54,973	(42,583)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		86,654	1,822	88,476	131,059
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>142,604</u>	<u>845</u>	<u>143,449</u>	<u>88,476</u>

The notes on page 0 form part of these financial statements



# First Steps Nutrition Trust

## Balance Sheet 31 July 2022

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	10	579	-
<b>CURRENT ASSETS</b>			
Debtors	11	5,885	6,147
Cash at bank		145,425	84,767
		<u>151,310</u>	<u>90,914</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(8,440)	(2,438)
		<u>142,870</u>	<u>88,476</u>
<b>NET CURRENT ASSETS</b>			
		<u>142,870</u>	<u>88,476</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>143,449</u>	<u>88,476</u>
<b>NET ASSETS</b>			
		<u>143,449</u>	<u>88,476</u>
<b>FUNDS</b>	15		
Unrestricted funds		142,604	86,654
Restricted funds:			
Infant Milk		-	1,322
Kingston Essay Award		450	500
BFLG-UK		395	-
		<u>845</u>	<u>1,822</u>
<b>TOTAL FUNDS</b>		<u>143,449</u>	<u>88,476</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 February 2023 and were signed on its behalf by:

A Rosier - Trustee

The notes on page 0 form part of these financial statements

# First Steps Nutrition Trust

## Notes to the Financial Statements for the year ended 31 July 2022

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### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

First Step Nutrition Trust is a Charity registered in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are also detailed with the Report of the Trustees.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued on October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £..

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

# **First Steps Nutrition Trust**

## **Notes to the Financial Statements - continued for the year ended 31 July 2022**

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### **1. ACCOUNTING POLICIES - continued**

#### **Income**

The charity receives government grants. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

# First Steps Nutrition Trust

## Notes to the Financial Statements - continued for the year ended 31 July 2022

### 2. DONATIONS AND LEGACIES

Income from donations, legacies and grants	2022 £	2021 £
Donations and legacies	187,515	123,064
Grants	-	20,000
Total income from donations, legacies and grants	187,515	143,064

### 3. OTHER INCOME

	2022 £	2021 £
Other income	24,850	13,906

### 4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Direct costs	100,478	-	100,478
Donations	1,521	-	1,521
Support costs	-	55,393	55,393
	101,999	55,393	157,392

# First Steps Nutrition Trust

## Notes to the Financial Statements - continued for the year ended 31 July 2022

### 5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £
Conference costs	1,509
Wages	69,377
Pensions	3,398
Freelancers	14,844
Donations	1,521
Edit/Design/Print	11,350
	<u>101,999</u>

### 6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Support costs	<u>52,893</u>	<u>455</u>	<u>2,045</u>	<u>55,393</u>

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Support costs, included in the above, are as follows:

#### Management

	2022 Support costs £	2021 Total activities £
Wages	25,517	32,368
Office rent and rates	18,791	17,235
IT costs	2,809	2,432
Meeting costs	103	-
Employer pension	1,455	1,310
Postage and stationery	507	811
Communications	2,259	383
Sundries	599	453
Subscriptions	812	680
Depreciation	41	-
	<u>52,893</u>	<u>55,672</u>

# First Steps Nutrition Trust

## Notes to the Financial Statements - continued for the year ended 31 July 2022

### 6. SUPPORT COSTS - continued Finance

	2022 Support costs £	2021 Total activities £
PayPal charges	455	307

### Governance costs

	2022 Support costs £	2021 Total activities £
Independent examiners fees	1,800	1,680
Trustee & trustee meeting expenses	245	-
	<u>2,045</u>	<u>1,680</u>

### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

### Trustees' expenses

During the year, the Trust reimbursed one Trustee for their travel and meeting expenses, at a total cost of £245 (2021: £Nil).

### 8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Support Staff	1	1
Technical Staff	2	3
	<u>3</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

# First Steps Nutrition Trust

## Notes to the Financial Statements - continued for the year ended 31 July 2022

### 8. STAFF COSTS - continued

	2022 £	2021 £
Wages and salaries	93,907	106,068
Social Security	987	7,070
Employer pension	4,853	5,438
	<u>99,747</u>	<u>118,576</u>

The average full time equivalent (FTE) of staff during the year was 2 (2021: 2.6). All of which operated on the management of the charity.

### 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	114,410	28,654	143,064
Other income	<u>13,906</u>	<u>-</u>	<u>13,906</u>
<b>Total</b>	<u>128,316</u>	<u>28,654</u>	<u>156,970</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct costs	141,160	5,679	146,839
Donations	1,051	-	1,051
Support costs	<u>29,788</u>	<u>21,875</u>	<u>51,663</u>
<b>Total</b>	<u>171,999</u>	<u>27,554</u>	<u>199,553</u>
<b>NET INCOME/(EXPENDITURE)</b>	(43,683)	1,100	(42,583)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>130,337</u>	<u>722</u>	<u>131,059</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>86,654</u>	<u>1,822</u>	<u>88,476</u>

# First Steps Nutrition Trust

## Notes to the Financial Statements - continued for the year ended 31 July 2022

### 10. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
Additions	620
<b>DEPRECIATION</b>	
Charge for year	41
<b>NET BOOK VALUE</b>	
At 31 July 2022	579
At 31 July 2021	-

### 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	4,259	4,259
Prepayments and accrued income	1,626	1,888
	5,885	6,147

### 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	(1,802)	-
Other creditors	10,242	2,438
	8,440	2,438

### 13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	5,651	10,855
Between one and five years	-	5,651
	5,651	16,506

The trust entered into a two year rental agreement commencing on 7 February 2021. The Trust is contractually entitled to end the lease by giving not less than three months written notice.



# First Steps Nutrition Trust

## Notes to the Financial Statements - continued for the year ended 31 July 2022

### 14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Fixed assets	579	-	579	-
Current assets	150,465	845	151,310	90,914
Current liabilities	(8,440)	-	(8,440)	(2,438)
	<u>142,604</u>	<u>845</u>	<u>143,449</u>	<u>88,476</u>

### 15. MOVEMENT IN FUNDS

	At 1/8/21 £	Net movement in funds £	At 31/7/22 £
<b>Unrestricted funds</b>			
General fund	86,654	55,950	142,604
<b>Restricted funds</b>			
Infant Milk	1,322	(1,322)	-
Kingston Essay Award	500	(50)	450
BFLG-UK	-	395	395
	<u>1,822</u>	<u>(977)</u>	<u>845</u>
<b>TOTAL FUNDS</b>	<u>88,476</u>	<u>54,973</u>	<u>143,449</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	206,365	(150,415)	55,950
<b>Restricted funds</b>			
Infant Milk	-	(1,322)	(1,322)
Kingston Essay Award	-	(50)	(50)
BFLG-UK	6,000	(5,605)	395
	<u>6,000</u>	<u>(6,977)</u>	<u>(977)</u>
<b>TOTAL FUNDS</b>	<u>212,365</u>	<u>(157,392)</u>	<u>54,973</u>

# First Steps Nutrition Trust

## Notes to the Financial Statements - continued for the year ended 31 July 2022

### 15. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1/8/20 £	Net movement in funds £	At 31/7/21 £
<b>Unrestricted funds</b>			
General fund	130,337	(43,683)	86,654
<b>Restricted funds</b>			
Infant Milk	722	600	1,322
Kingston Essay Award	-	500	500
	<u>722</u>	<u>1,100</u>	<u>1,822</u>
<b>TOTAL FUNDS</b>	<u>131,059</u>	<u>(42,583)</u>	<u>88,476</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	128,316	(171,999)	(43,683)
<b>Restricted funds</b>			
Infant Milk	20,000	(19,400)	600
Neon Project	8,154	(8,154)	-
Kingston Essay Award	500	-	500
	<u>28,654</u>	<u>(27,554)</u>	<u>1,100</u>
<b>TOTAL FUNDS</b>	<u>156,970</u>	<u>(199,553)</u>	<u>(42,583)</u>

# First Steps Nutrition Trust

## Notes to the Financial Statements - continued for the year ended 31 July 2022

### 15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/20 £	Net movement in funds £	At 31/7/22 £
<b>Unrestricted funds</b>			
General fund	130,337	12,267	142,604
<b>Restricted funds</b>			
Infant Milk	722	(722)	-
Kingston Essay Award	-	450	450
BFLG-UK	-	395	395
	<u>722</u>	<u>123</u>	<u>845</u>
<b>TOTAL FUNDS</b>	<u>131,059</u>	<u>12,390</u>	<u>143,449</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	334,681	(322,414)	12,267
<b>Restricted funds</b>			
Infant Milk	20,000	(20,722)	(722)
Neon Project	8,154	(8,154)	-
Kingston Essay Award	500	(50)	450
BFLG-UK	6,000	(5,605)	395
	<u>34,654</u>	<u>(34,531)</u>	<u>123</u>
<b>TOTAL FUNDS</b>	<u>369,335</u>	<u>(356,945)</u>	<u>12,390</u>

The trust received the following restricted funds during the year:

**Baby Feeding Law Group UK (BFLG-UK):** £6000 was received from the Breastfeeding Network for work undertaken by consultants employed by First Steps Nutrition Trust on behalf of the Baby Feeding Law Group UK

# **First Steps Nutrition Trust**

## **Notes to the Financial Statements - continued for the year ended 31 July 2022**

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### **15. MOVEMENT IN FUNDS - continued**

**Kingston Essay Award:** the Kingston University essay award was set up using public funds from Helen Crawley's retirement donations. The award will be in place for 10 years, starting in 2022, and will be offering an annual prize of £50 as part of an essay competition.

### **16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2022.

# First Steps Nutrition Trust

## Detailed Statement of Financial Activities for the year ended 31 July 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and gift aid	187,515	123,064
Grants	-	20,000
	<hr/> 187,515	<hr/> 143,064
<b>Other income</b>		
Other income	24,850	13,906
	<hr/> 212,365	<hr/> 156,970
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	69,377	80,770
Pensions	3,398	4,128
Freelancers	14,844	34,755
Conference costs	1,509	-
Edit/Design/Print	11,350	21,190
Donations	1,521	1,051
	<hr/> 101,999	<hr/> 141,894
<b>Support costs</b>		
<b>Management</b>		
Wages	25,517	32,368
Office rent and rates	18,791	17,235
IT costs	2,809	2,432
Meeting costs	103	-
Employer pension	1,455	1,310
Postage and stationery	507	811
Communications	2,259	383
Sundries	599	453
Subscriptions	812	680
Depreciation	41	-
	<hr/> 52,893	<hr/> 55,672

This page does not form part of the statutory financial statements

# First Steps Nutrition Trust

## Detailed Statement of Financial Activities for the year ended 31 July 2022

	2022 £	2021 £
<b>Management Finance</b>		
PayPal charges	455	307
<b>Governance costs</b>		
Independent examiners fees	1,800	1,680
Trustee & trustee meeting expenses	245	-
	<u>2,045</u>	<u>1,680</u>
Total resources expended	<u>157,392</u>	<u>199,553</u>
<b>Net income/(expenditure)</b>	<u><u>54,973</u></u>	<u><u>(42,583)</u></u>

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