

Charity Registration number 1157097

Small-Steps Charity

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Small-Steps Charity

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Small-Steps Charity

Reference and Administrative Details

Charity name	Small-Steps Charity
Charity registration number	1157097
Correspondence address	118 Alderbrook Road Solihull B91 1NS
Trustees	S V Deshpande S Deshpande R Vairavaraja A Pal
Independent Examiner	Parkar Accountants 19/21 Hatchett Street Hockley Birmingham B19 3NX

Small-Steps Charity

Trustees' Report

The Trustees present their annual report together with the unaudited financial statements of Small-Steps Charity (the charity for the year ended 31 December 2021). The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements.

Structure, Governance and Management

Governing document

Small-Steps Charity ("the charity") is a Charitable Trust that was formed at a meeting of the Trustees in November 2013. The charity was registered with the Charity commission on 16 May 2014.

Method of appointment and induction of new Trustees

New Trustees are appointed at the Annual General Meeting and are briefed on their legal obligations under charity law, the content of the charity's constitution, and its recent performance.

Organisational structure and decision making

The board of Trustees oversee the running of the charity on a day to day basis. All operational decisions are made at board meetings which are held frequently throughout the year.

Risk management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Objectives and Activities

Summary of objectives

Small Steps charity is funding the entire yearly cost of the MAHAN Malnutrition Programme since 2019. In 2021, 500 children were treated for severe malnutrition with positive results in over 60% with significant reduction of overall mortality. This includes procurement of raw materials for the high calorie foods for babies, training the local health workers and provision of set up of home vegetable farms.

Public benefit

The Trustees frequently review the objectives and activities of the charity to ensure that they provide an overall benefit to the public. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit.

Small-Steps Charity

Trustees' Report

Financial Review

Reserves policy

The charity's reserve policy is to build a sufficient level of reserves to enable the trustees to enable the charity to continue its operations.

Principle funding

During the year the year the charity raised a total of £25,967 in voluntary donations before charitable expenditure. The Trustee's would like to thank all the donors for there generous support.

Plans for the Future

The charity's plans for the future are to continue raising funds to support it's aims and objectives.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the charities Act 2011. They are also responsible for safeguarding the assets if the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 16th February 2024 and signed on their behalf by:

S V Deshpande
Trustee

A Pal
Trustee

Small-Steps Charity

Independent Examiner's Report to the Trustees of

I report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- 1) examine the accounts under section 145 of the Charities Act,
- 2) follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- 3) state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act,
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Parkar Accountants
16th February 2024

19-21 Hatchett Street
Birmingham, B19 3NX

Small-Steps Charity

Statement of Financial Activities for the Year Ended 31 December 2021

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources			
Incoming resources from generated funds			
Donations	25,967	25,967	4,669
Total incoming resources	<u>25,967</u>	<u>25,967</u>	<u>4,669</u>
Resources expended			
Project/events expenditure	30,933	30,933	899
Post and stationery	45	45	20
Insurance	0	0	271
Accountancy	0	0	0
Bank charges	150	150	0
Total resources expended	<u>31,128</u>	<u>31,128</u>	<u>1,190</u>
Net movement of funds	-5,161	-5,161	3,479
Reconciliation of funds			
Total funds brought forward	41,101	41,101	37,622
Total funds carried forward	<u><u>35,940</u></u>	<u><u>35,940</u></u>	<u><u>41,101</u></u>

All incoming resources and resources expended derive from continuing activities.

The charity has recognised no gains or losses for the year other than the results above.

The notes on pages 8 and 9 form an integral part of these financial statements

Small-Steps Charity

Balance Sheet as at 31 December 2021

	Note	2021 £	2021 £	2020 £	2020 £
Current Assets					
Cash at bank		<u>35,940</u>		<u>41,101</u>	
Creditors: Amounts falling due within one year	3	<u>0</u>		<u>0</u>	
Net Current Assets			<u>35,940</u>		<u>41,101</u>
Net Assets			<u><u>35,940</u></u>		<u><u>41,101</u></u>
The funds of the charity:					
Unrestricted Funds					
Unrestricted income funds			<u>35,940</u>		<u>41,101</u>
Total Charity Funds			<u><u>35,940</u></u>		<u><u>41,101</u></u>

Approved by the Board on 16th February 2024 and signed on their behalf by:

S V Deshpande
Trustee

A Pal
Trustee

Small-Steps Charity

Notes to the Financial Statements for the Year Ended 31 December 2021

1) Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)' issued in March 2005, applicable accounting standards and the charities Act 2011.

Change of accounting basis

As a result of adopting the accruals accounting basis during the year, the comparative figures for the prior period have been restated.

Fund accountancy policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters,

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property cost by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Small-Steps Charity

Notes to the Financial Statements for the Year Ended 31 December 2021

.....continued

2) Trustees' remuneration

No trustees received any remuneration during the year.

3) Creditors: amounts falling due within one year

	2021	2020
	£	£
Accrual	0	0
	<u>0</u>	<u>0</u>

4) Related parties

Controlling entity

The charity is controlled by the trustees.

5) Analysis of funds

	At 1 January 2021	Incoming resources	Resources expended	At 31 December 2021
	£	£	£	£
General Funds				
Unrestricted income fund	<u>41,101</u>	<u>25,967</u>	<u>31,128</u>	<u>35,940</u>