

# ONE STEP AT A TIME.ME

England & Wales - Charity number 1157341

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2014-06-05

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 61 St. Margarets Avenue  
Cheam  
Sutton  
SM3 9TU

**Phone** 02086414687

**Email** [info@onestepatatime.me.uk](mailto:info@onestepatatime.me.uk)

**Website** [www.onestepatatime.me.uk](http://www.onestepatatime.me.uk)

## Activities

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**Objects:** TO ACT AS A RESOURCE FOR DISABLED CHILDREN AND CHILDREN WITH SPECIAL NEEDS, IN PARTICULAR BUT NOT EXCLUSIVELY, LIVING IN SURREY BY PROVIDING STIMULATING PHYSICAL ACTIVITIES.

**Activities:** raising funds to enable construction of a safe environment for children with special needs to interact in, and provide support for these children and their families.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Disability
- **Who:** Children/young People

## Geography

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- Surrey

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	-	-	-	-
2024-05-31	£589	£5,189	-	-
2023-05-31	£3,527	£9,435	-	-
2022-05-31	£16,644	£14,141	-	-
2021-05-31	£11,309	£8,271	-	-
2020-05-31	£12,495	£13,178	-	-

## Trustees

Name	Role	Appointed
<b>LAUREN MUMFORD</b>	Chair	2014-06-05
ALAN STELTNER		2014-06-05
ANTHONY CHARLES CONGRAM		2014-06-05
Daniel Thomas Mumford		2017-02-01
JOSEPHINE MUMFORD		2014-06-05

**ONE STEP AT A TIME.ME**

England & Wales - Charity number 1157341

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# Accounts

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**REGISTERED COMPANY NUMBER: CE002054 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1157341**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2024  
FOR  
ONE STEP AT A TIME.ME**

L & F Accounting Ltd  
18 The Broadway  
Stoneleigh  
Epsom  
Surrey  
KT17 2HU

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FOR THE YEAR ENDED 31 MAY 2024

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2024**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2024. 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**

**Objectives and aims**

We hope this financial year to continue to raise money for the upkeep of the clubhouse and new equipment.

We have raised minimum funds from local events and donations this year due we think to the general financial climate. It is now becoming harder to finance the running of the clubhouse and provide treats and outings for our families.

Activities have been scaled down this year due to funding. We still opened the clubhouse and pool twice a week, picnics in the park and coffee mornings continued. We did a trip to Chessington World of Adventures and a Christmas party.

As trustees we have noticed the decline in families needing our support as children get older and their needs change. Activities for older children are being made available through Councils and different local groups with special sessions for SEN children at reduced rates.

**FINANCIAL REVIEW**

**Financial position**

During the year the Charity suffered a deficit of £4,600

**Reserves policy**

As at 31 May 2023 the free reserves of the Charity were £27,371 and the Trustees consider this to be a reasonable level of reserves to ensure that the Charity is able to maintain the facility and support to the children and their families.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE002054 (England and Wales)

**Registered Charity number**

1157341

**Registered office**

61 St Margaret's Avenue  
Sutton  
Surrey  
SM3 9TU

**Trustees**

Mrs L Mumford  
A C Congram  
Mrs J Mumford  
A Steltner  
D T Mumford

**Company Secretary**

**ONE STEP AT A TIME.ME**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Kevin A. Mallett  
L & F Accounting Ltd  
18 The Broadway  
Stoneleigh  
Epsom  
Surrey  
KT17 2HU

Approved by order of the board of trustees on 12 August 2025 and signed on its behalf by:

Mrs L Mumford - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ONE STEP AT A TIME.ME**

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**Independent examiner's report to the trustees of One Step at a Time.Me ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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**

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Kevin A. Mallett

L & F Accounting Ltd  
18 The Broadway  
Stoneleigh  
Epsom  
Surrey  
KT17 2HU

12 August 2025

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		69	1,165
Other trading activities	2	520	2,362
<b>Total</b>		<b>589</b>	<b>3,527</b>
<b>EXPENDITURE ON</b>			
Raising funds		1,011	3,012
<b>Charitable activities</b>			
Children's activities		4,178	8,223
<b>Total</b>		<b>5,189</b>	<b>11,235</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(4,600)</b>	<b>(7,708)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		31,971	39,679
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>27,371</b>	<b>31,971</b>

The notes form part of these financial statements

BALANCE SHEET  
31 MAY 2024

		2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	6	27,532	28,147
<b>CURRENT ASSETS</b>			
Debtors	7	2,638	2,638
Cash at bank		-	4,073
		<u>2,638</u>	<u>6,711</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(2,799)	(2,887)
<b>NET CURRENT ASSETS</b>		<u>(161)</u>	<u>3,824</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>27,371</u>	<u>31,971</u>
<b>NET ASSETS</b>		<u>27,371</u>	<u>31,971</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>27,371</u>	<u>31,971</u>
<b>TOTAL FUNDS</b>		<u>27,371</u>	<u>31,971</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**ONE STEP AT A TIME.ME**

**BALANCE SHEET - continued**  
**31 MAY 2024**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12 August 2025 and were signed on its behalf by:

L Mumford - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2024**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**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.

**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.

Plant and machinery - 10% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

**2. OTHER TRADING ACTIVITIES**

	<b>2024</b>	2023
	£	£
Fundraising events	<b>520</b>	2,362
	<u>          </u>	<u>          </u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2024**

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2024</b>	2023
	£	£
Depreciation - owned assets	<b>615</b>	615
	<u>        </u>	<u>        </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1,165
Other trading activities	2,362
<b>Total</b>	<u>3,527</u>
<b>EXPENDITURE ON</b>	
Raising funds	3,012
<b>Charitable activities</b>	
Children's activities	8,223
<b>Total</b>	<u>11,235</u>
<b>NET INCOME/(EXPENDITURE)</b>	(7,708)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	39,679
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>31,971</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2024**

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 June 2023 and 31 May 2024	<u>26,298</u>	<u>6,154</u>	<u>32,452</u>
<b>DEPRECIATION</b>			
At 1 June 2023	-	4,305	4,305
Charge for year	-	615	615
At 31 May 2024	<u>-</u>	<u>4,920</u>	<u>4,920</u>
<b>NET BOOK VALUE</b>			
At 31 May 2024	<u>26,298</u>	<u>1,234</u>	<u>27,532</u>
At 31 May 2023	<u>26,298</u>	<u>1,849</u>	<u>28,147</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other debtors	<u>2,638</u>	<u>2,638</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Bank loans and overdrafts (see note 9)	8	-
Other creditors	2,131	2,107
Accrued expenses	660	780
	<u>2,799</u>	<u>2,887</u>

**9. LOANS**

An analysis of the maturity of loans is given below:

	2024 £	2023 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>8</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2024

10. MOVEMENT IN FUNDS

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
<b>Unrestricted funds</b>			
General fund	31,971	(4,600)	27,371
<b>TOTAL FUNDS</b>	<u>31,971</u>	<u>(4,600)</u>	<u>27,371</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	589	(5,189)	(4,600)
<b>TOTAL FUNDS</b>	<u>589</u>	<u>(5,189)</u>	<u>(4,600)</u>

Comparatives for movement in funds

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
<b>Unrestricted funds</b>			
General fund	39,679	(7,708)	31,971
<b>TOTAL FUNDS</b>	<u>39,679</u>	<u>(7,708)</u>	<u>31,971</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	3,527	(11,235)	(7,708)
<b>TOTAL FUNDS</b>	<u>3,527</u>	<u>(11,235)</u>	<u>(7,708)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2024

10. MOVEMENT IN FUNDS - continued

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

	At 1.6.22 £	Net movement in funds £	At 31.5.24 £
<b>Unrestricted funds</b>			
General fund	39,679	(12,308)	27,371
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>39,679</u>	<u>(12,308)</u>	<u>27,371</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	4,116	(16,424)	(12,308)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>4,116</u>	<u>(16,424)</u>	<u>(12,308)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2024.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	69	1,165
<b>Other trading activities</b>		
Fundraising events	520	2,362
<b>Total incoming resources</b>	<b>589</b>	<b>3,527</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising activities	1,011	3,012
<b>Charitable activities</b>		
Postage and stationery	252	698
Sundries	134	362
Children's treats	258	3,037
Equipment	1,076	493
Insurance	232	146
Garden materials	476	334
Rent	220	715
Repairs and renewals	-	340
Clothing	312	19
Plant and machinery	615	615
	<u>3,575</u>	<u>6,759</u>
<b>Support costs</b>		
<b>Management</b>		
Telephone	317	592
Motor expenses	46	450
	<u>363</u>	<u>1,042</u>
<b>Finance</b>		
Bank charges	-	2
<b>Governance costs</b>		
Accountancy and legal fees	240	420
<b>Total resources expended</b>	<b>5,189</b>	<b>11,235</b>
<b>Net expenditure</b>	<b><u>(4,600)</u></b>	<b><u>(7,708)</u></b>

This page does not form part of the statutory financial statements

**ONE STEP AT A TIME.ME**

England & Wales - Charity number 1157341

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2023  
FOR  
ONE STEP AT A TIME.ME**

DRAFT

L & F Accounting Ltd  
18 The Broadway  
Stoneleigh  
Epsom  
Surrey  
KT17 2HU

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FOR THE YEAR ENDED 31 MAY 2023

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DRAFT

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2023**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2023. 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**

**Objectives and aims**

This financial year we have continued to raise money to improve our clubhouse with a new roof and general maintenance. New play equipment and a 12ft x 12ft swimming pool were purchased to meet the varying needs and ages of the children.

Money was raised by organising and attending local events. One Step at a Time.me was chosen to receive the ticket money this year from the Feasty Fest event in Cheam. We continue to benefit from the enormous support of the Moto GP both with fundraising and donations alongside the local support from Morrison's, Dobbie's Garden Centre, Police and Little League which have also donated items and cash.

A great many outings and social events were arranged for our families this year including days out, trampolining, pony riding, parties, coffee mornings and darts evenings both for parents and for carers.

We have used our facilities to their full potential this year, opening for regular play sessions which bring families together to socialise and to share anxieties and uncertainties whilst at the same time enabling them to make new friends while the children play and develop in a safe environment. It has been rewarding to welcome new families to our little community.

As trustees, we now look forward to another year where we can support our families, welcome new ones with their special children and provide a safe and friendly haven for them to come and be themselves without discrimination whilst at the same time allowing their parents and carers to relax and feel part of our community.

**FINANCIAL REVIEW**

**Financial position**

During the year the Charity suffered a deficit of £5,908.

**Reserves policy**

As at 31 May 2023 the free reserves of the Charity were £33,771 and the Trustees consider this to be a reasonable level of reserves to ensure that the Charity is able to maintain the facility and support to the children and their families.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE002054 (England and Wales)

**Registered Charity number**

1157341

**Registered office**

61 St Margaret's Avenue  
Sutton  
Surrey  
SM3 9TU

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2023**

---

**Trustees**

Mrs L Mumford  
A C Congram  
Mrs J Mumford  
A Steltner  
D T Mumford

**Company Secretary**

**Independent Examiner**

Kevin A. Mallett  
L & F Accounting Ltd  
18 The Broadway  
Stoneleigh  
Epsom  
Surrey  
KT17 2HU

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mrs L Mumford - Trustee

DRAFT

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ONE STEP AT A TIME.ME**

---

**Independent examiner's report to the trustees of One Step at a Time.Me ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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**

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Kevin A. Mallett

L & F Accounting Ltd  
18 The Broadway  
Stoneleigh  
Epsom  
Surrey  
KT17 2HU

Date: .....

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		1,165	1,241
Other trading activities	2	2,362	15,403
<b>Total</b>		<b>3,527</b>	<b>16,644</b>
<b>EXPENDITURE ON</b>			
Raising funds		1,212	4,455
<b>Charitable activities</b>			
Children's activities		8,223	9,686
<b>Total</b>		<b>9,435</b>	<b>14,141</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(5,908)</b>	<b>2,503</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		39,679	37,176
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>33,771</b>	<b>39,679</b>

The notes form part of these financial statements

BALANCE SHEET  
31 MAY 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	28,147	28,762
<b>CURRENT ASSETS</b>			
Debtors	7	4,438	4,438
Cash at bank		4,073	9,082
		<b>8,511</b>	13,520
<b>CREDITORS</b>			
Amounts falling due within one year	8	(2,887)	(2,603)
<b>NET CURRENT ASSETS</b>		<b>5,624</b>	10,917
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>33,771</b>	39,679
<b>NET ASSETS</b>		<b>33,771</b>	39,679
<b>FUNDS</b>	9		
Unrestricted funds		33,771	39,679
<b>TOTAL FUNDS</b>		<b>33,771</b>	39,679

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**BALANCE SHEET - continued**  
**31 MAY 2023**

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

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

.....  
L Mumford - Trustee

DRAFT

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2023**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**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.

**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.

Plant and machinery - 10% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

**2. OTHER TRADING ACTIVITIES**

	<b>2023</b>	2022
	£	£
Fundraising events	<u>2,362</u>	<u>15,403</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2023**

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2023</b>	2022
	£	£
Depreciation - owned assets	<b>615</b>	615
	<u>        </u>	<u>        </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1,241
Other trading activities	15,403
<b>Total</b>	<u>16,644</u>
<b>EXPENDITURE ON</b>	
Raising funds	4,455
<b>Charitable activities</b>	
Children's activities	9,686
<b>Total</b>	<u>14,141</u>
<b>NET INCOME</b>	2,503
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	37,176
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>39,679</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2023**

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 June 2022 and 31 May 2023	<u>26,298</u>	<u>6,154</u>	<u>32,452</u>
<b>DEPRECIATION</b>			
At 1 June 2022	-	3,690	3,690
Charge for year	-	615	615
At 31 May 2023	<u>-</u>	<u>4,305</u>	<u>4,305</u>
<b>NET BOOK VALUE</b>			
At 31 May 2023	<u>26,298</u>	<u>1,849</u>	<u>28,147</u>
At 31 May 2022	<u>26,298</u>	<u>2,464</u>	<u>28,762</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other debtors	<u>4,438</u>	<u>4,438</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other creditors	2,107	1,883
Accrued expenses	780	720
	<u>2,887</u>	<u>2,603</u>

**9. MOVEMENT IN FUNDS**

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
<b>Unrestricted funds</b>			
General fund	<u>39,679</u>	<u>(5,908)</u>	<u>33,771</u>
<b>TOTAL FUNDS</b>	<u>39,679</u>	<u>(5,908)</u>	<u>33,771</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2023**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,527	(9,435)	(5,908)
	<u>3,527</u>	<u>(9,435)</u>	<u>(5,908)</u>
<b>TOTAL FUNDS</b>	<u>3,527</u>	<u>(9,435)</u>	<u>(5,908)</u>

**Comparatives for movement in funds**

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	37,176	2,503	39,679
	<u>37,176</u>	<u>2,503</u>	<u>39,679</u>
<b>TOTAL FUNDS</b>	<u>37,176</u>	<u>2,503</u>	<u>39,679</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	16,644	(14,141)	2,503
	<u>16,644</u>	<u>(14,141)</u>	<u>2,503</u>
<b>TOTAL FUNDS</b>	<u>16,644</u>	<u>(14,141)</u>	<u>2,503</u>

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

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
<b>Unrestricted funds</b>			
General fund	37,176	(3,405)	33,771
	<u>37,176</u>	<u>(3,405)</u>	<u>33,771</u>
<b>TOTAL FUNDS</b>	<u>37,176</u>	<u>(3,405)</u>	<u>33,771</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2023**

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**9. MOVEMENT IN FUNDS - continued**

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	20,171	(23,576)	(3,405)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>20,171</u>	<u>(23,576)</u>	<u>(3,405)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2023.

DRAFT

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,165	1,241
<b>Other trading activities</b>		
Fundraising events	2,362	15,403
<b>Total incoming resources</b>	<b>3,527</b>	16,644
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising activities	1,212	4,455
<b>Charitable activities</b>		
Postage and stationery	698	454
Sundries	362	432
Children's treats	3,037	4,083
Equipment	493	581
Insurance	146	146
Garden materials	334	651
Rent	715	550
Repairs and renewals	340	438
Clothing	19	591
Plant and machinery	-	615
	<b>6,144</b>	8,541
<b>Support costs</b>		
<b>Management</b>		
Telephone	592	566
Travel and subsistence	-	32
Motor expenses	450	187
	<b>1,042</b>	785
<b>Finance</b>		
Bank charges	2	-
Plant and machinery	615	-
	<b>617</b>	-
<b>Governance costs</b>		
Accountancy and legal fees	420	360
<b>Total resources expended</b>	<b>9,435</b>	14,141
<b>Net (expenditure)/income</b>	<b>(5,908)</b>	2,503

This page does not form part of the statutory financial statements

**ONE STEP AT A TIME.ME**

England & Wales - Charity number 1157341

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# Accounts

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**REGISTERED COMPANY NUMBER: CE002054 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1157341**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2022  
FOR  
ONE STEP AT A TIME.ME**

L & F Accounting Ltd  
18 The Broadway  
Stoneleigh  
Epsom  
Surrey  
KT17 2HU

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2022**

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## **ONE STEP AT A TIME.ME**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 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**

##### **Objectives and aims**

This financial year we have continued to raise money to improve our clubhouse with a new roof and general maintenance. New play equipment and a 12ft x 12ft swimming pool were purchased to meet the varying needs and ages of the children.

Money was raised by organising and attending local events. One Step at a Time.me was chosen to receive the ticket money this year from the Feasty Fest event in Cheam. We continue to benefit from the enormous support of the Moto GP both with fundraising and donations alongside the local support from Morrison's, Dobbie's Garden Centre, Police and Little League which have also donated items and cash.

A great many outings and social events were arranged for our families this year including days out, trampolining, pony riding, parties, coffee mornings and darts evenings both for parents and for carers.

We have used our facilities to their full potential this year, opening for regular play sessions which bring families together to socialise and to share anxieties and uncertainties whilst at the same time enabling them to make new friends while the children play and develop in a safe environment. It has been rewarding to welcome new families to our little community.

As trustees, we now look forward to another year where we can support our families, welcome new ones with their special children and provide a safe and friendly haven for them to come and be themselves without discrimination whilst at the same time allowing their parents and carers to relax and feel part of our community.

#### **FINANCIAL REVIEW**

##### **Financial position**

During the year the Charity enjoyed a surplus of £2,503.

##### **Reserves policy**

As at 31 May 2022 the free reserves of the Charity were £39,679 and the Trustees consider this to be a reasonable level of reserves to ensure that the Charity is able to maintain the facility and support to the children and their families.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

CE002054 (England and Wales)

##### **Registered Charity number**

1157341

##### **Registered office**

61 St Margaret's Avenue  
Sutton  
Surrey  
SM3 9TU

**ONE STEP AT A TIME.ME**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2022**

---

**Trustees**

Mrs L Mumford  
A C Congram  
Mrs J Mumford  
A Steltner  
D T Mumford

**Company Secretary**

**Independent Examiner**

Kevin A. Mallett  
L & F Accounting Ltd  
18 The Broadway  
Stoneleigh  
Epsom  
Surrey  
KT17 2HU

Approved by order of the board of trustees on 9 March 2023 and signed on its behalf by:

Mrs L Mumford - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ONE STEP AT A TIME.ME**

---

**Independent examiner's report to the trustees of One Step at a Time.Me ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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**

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Kevin A. Mallett  
L & F Accounting Ltd  
18 The Broadway  
Stoneleigh  
Epsom  
Surrey  
KT17 2HU

9 March 2023

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		1,241	5,350
Other trading activities	2	15,403	5,959
<b>Total</b>		<b>16,644</b>	11,309
<b>EXPENDITURE ON</b>			
Raising funds		4,455	1,642
<b>Charitable activities</b>			
Children's activities		9,686	6,629
<b>Total</b>		<b>14,141</b>	8,271
<b>NET INCOME</b>		<b>2,503</b>	3,038
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>37,176</b>	34,138
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>39,679</b>	37,176

The notes form part of these financial statements

BALANCE SHEET  
31 MAY 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	28,762	29,377
<b>CURRENT ASSETS</b>			
Debtors	7	4,438	4,888
Cash at bank		9,082	4,880
		<b>13,520</b>	9,768
<b>CREDITORS</b>			
Amounts falling due within one year	8	(2,603)	(1,969)
<b>NET CURRENT ASSETS</b>		<b>10,917</b>	7,799
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>39,679</b>	37,176
<b>NET ASSETS</b>		<b>39,679</b>	37,176
<b>FUNDS</b>	9		
Unrestricted funds		39,679	37,176
<b>TOTAL FUNDS</b>		<b>39,679</b>	37,176

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**ONE STEP AT A TIME.ME**

**BALANCE SHEET - continued**  
**31 MAY 2022**

---

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9 March 2023 and were signed on its behalf by:

L Mumford - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2022

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**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.

**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.

Plant and machinery - 10% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

**2. OTHER TRADING ACTIVITIES**

	<b>2022</b>	2021
	£	£
Fundraising events	<u><b>15,403</b></u>	<u>5,959</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2022**

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2022</b>	2021
	£	£
Depreciation - owned assets	<b>615</b>	615
	<u>        </u>	<u>        </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	5,350
Other trading activities	5,959
<b>Total</b>	<u>11,309</u>
<b>EXPENDITURE ON</b>	
Raising funds	1,642
<b>Charitable activities</b>	
Children's activities	6,629
<b>Total</b>	<u>8,271</u>
<b>NET INCOME</b>	<u>3,038</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	34,138
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>37,176</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2022**

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 June 2021 and 31 May 2022	<u>26,298</u>	<u>6,154</u>	<u>32,452</u>
<b>DEPRECIATION</b>			
At 1 June 2021	-	3,075	3,075
Charge for year	-	615	615
At 31 May 2022	<u>-</u>	<u>3,690</u>	<u>3,690</u>
<b>NET BOOK VALUE</b>			
At 31 May 2022	<u>26,298</u>	<u>2,464</u>	<u>28,762</u>
At 31 May 2021	<u>26,298</u>	<u>3,079</u>	<u>29,377</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other debtors	<u>4,438</u>	<u>4,888</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other creditors	1,883	1,609
Accrued expenses	720	360
	<u>2,603</u>	<u>1,969</u>

**9. MOVEMENT IN FUNDS**

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	<u>37,176</u>	<u>2,503</u>	<u>39,679</u>
<b>TOTAL FUNDS</b>	<u>37,176</u>	<u>2,503</u>	<u>39,679</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2022**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	16,644	(14,141)	2,503
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>16,644</u>	<u>(14,141)</u>	<u>2,503</u>

**Comparatives for movement in funds**

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
<b>Unrestricted funds</b>			
General fund	34,138	3,038	37,176
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>34,138</u>	<u>3,038</u>	<u>37,176</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	11,309	(8,271)	3,038
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>11,309</u>	<u>(8,271)</u>	<u>3,038</u>

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

	At 1.6.20 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	34,138	5,541	39,679
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>34,138</u>	<u>5,541</u>	<u>39,679</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2022

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9. MOVEMENT IN FUNDS - continued

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	27,953	(22,412)	5,541
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>27,953</u>	<u>(22,412)</u>	<u>5,541</u>

10. RELATED PARTY DISCLOSURES

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,241	5,350
<b>Other trading activities</b>		
Fundraising events	15,403	5,959
<b>Total incoming resources</b>	<b>16,644</b>	11,309
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising activities	4,455	1,602
<b>Other trading activities</b>		
Licensing	-	40
<b>Charitable activities</b>		
Postage and stationery	454	406
Advertising	-	176
Sundries	432	192
Children's treats	4,083	2,116
Equipment	581	805
Insurance	146	-
Garden materials	651	110
Rent	550	710
Repairs and renewals	438	402
Clothing	591	-
Plant and machinery	615	615
	<b>8,541</b>	5,532
<b>Support costs</b>		
<b>Management</b>		
Telephone	566	583
Travel and subsistence	32	-
Motor expenses	187	154
	<b>785</b>	737
<b>Governance costs</b>		
Accountancy and legal fees	360	360
<b>Total resources expended</b>	<b>14,141</b>	8,271
<b>Net income</b>	<b>2,503</b>	3,038

This page does not form part of the statutory financial statements

**ONE STEP AT A TIME.ME**

England & Wales - Charity number 1157341

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# Accounts

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**REGISTERED COMPANY NUMBER: CE002054 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1157341**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2021  
FOR  
ONE STEP AT A TIME.ME**

L & F Accounting Ltd  
18 The Broadway  
Stoneleigh  
Epsom  
Surrey  
KT17 2HU

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2021

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2021. 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**

**Objectives and aims**

This financial year we have continued to raise money to improve the facilities and equipment we offer our families. We have both upgraded and replaced equipment and generally maintained the club house and play areas.

Money was raised by organising and attending local events and also by donations. The charity continues to benefit from the enormous support of the Moto GP through their donations. We also continue to benefit from the many local supporters who have raised money on our behalf.

We have used our facilities to their full potential this year, opening for play sessions regularly, which bring the families together to socialise and to share their uncertainties whilst at the same time making new friends while the children play and develop in a safe environment. It has been rewarding to learn from families just how much they value this support.

As trustees, we now look forward, even in these unprecedented times of Covid 19 and all its lamentations, to support our families and welcome new members who are caring for children with special needs.

**FINANCIAL REVIEW**

**Financial position**

During the year the Charity enjoyed a surplus of £3,038.

**Reserves policy**

As at 31 May 2021 the free reserves of the Charity were £37,176 and the Trustees consider this to be a reasonable level of reserves to ensure that the Charity is able to maintain the facility and support to the children and their families.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE002054 (England and Wales)

**Registered Charity number**

1157341

**Registered office**

61 St Margaret's Avenue  
Sutton  
Surrey  
SM3 9TU

**Trustees**

Mrs L Mumford  
A C Congram  
Mrs J Mumford  
A Steltner  
D T Mumford

**ONE STEP AT A TIME.ME**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**

**Independent Examiner**

Kevin A. Mallett  
L & F Accounting Ltd  
18 The Broadway  
Stoneleigh  
Epsom  
Surrey  
KT17 2HU

Approved by order of the board of trustees on 23 March 2022 and signed on its behalf by:

Mrs L Mumford - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ONE STEP AT A TIME.ME**

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**Independent examiner's report to the trustees of One Step at a Time.Me ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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**

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Kevin A. Mallett  
L & F Accounting Ltd  
18 The Broadway  
Stoneleigh  
Epsom  
Surrey  
KT17 2HU

23 March 2022

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		5,350	3,682
Other trading activities	2	5,959	8,813
<b>Total</b>		<b>11,309</b>	<b>12,495</b>
<b>EXPENDITURE ON</b>			
Raising funds		1,642	6,342
<b>Charitable activities</b>			
Children's activities		6,629	6,836
<b>Total</b>		<b>8,271</b>	<b>13,178</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>3,038</b>	<b>(683)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>34,138</b>	<b>34,821</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>37,176</b>	<b>34,138</b>

The notes form part of these financial statements

BALANCE SHEET  
31 MAY 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	29,377	29,992
<b>CURRENT ASSETS</b>			
Debtors	7	4,888	2,638
Cash at bank		4,880	3,460
		<b>9,768</b>	6,098
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,969)	(1,952)
<b>NET CURRENT ASSETS</b>		<b>7,799</b>	4,146
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>37,176</b>	34,138
<b>NET ASSETS</b>		<b>37,176</b>	34,138
<b>FUNDS</b>	9		
Unrestricted funds		37,176	34,138
<b>TOTAL FUNDS</b>		<b>37,176</b>	34,138

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 March 2022 and were signed on its behalf by:

L Mumford - Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2021**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**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.

**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.

Plant and machinery - 10% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

**2. OTHER TRADING ACTIVITIES**

	<b>2021</b>	2020
	£	£
Fundraising events	<u>5,959</u>	<u>8,813</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2021**

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2021</b>	2020
	<b>£</b>	£
Depreciation - owned assets	<b>615</b>	615
	<u>615</u>	<u>615</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2021 nor for the year ended 31 May 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2021 nor for the year ended 31 May 2020.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	3,682
Other trading activities	8,813
<b>Total</b>	<u>12,495</u>
<b>EXPENDITURE ON</b>	
Raising funds	6,342
<b>Charitable activities</b>	
Children's activities	6,836
<b>Total</b>	<u>13,178</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(683)</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	34,821
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>34,138</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2021

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 June 2020 and 31 May 2021	<u>26,298</u>	<u>6,154</u>	<u>32,452</u>
<b>DEPRECIATION</b>			
At 1 June 2020	-	2,460	2,460
Charge for year	-	615	615
At 31 May 2021	-	<u>3,075</u>	<u>3,075</u>
<b>NET BOOK VALUE</b>			
At 31 May 2021	<u>26,298</u>	<u>3,079</u>	<u>29,377</u>
At 31 May 2020	<u>26,298</u>	<u>3,694</u>	<u>29,992</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	<u>4,888</u>	<u>2,638</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	1,609	1,232
Accrued expenses	360	720
	<u>1,969</u>	<u>1,952</u>

9. MOVEMENT IN FUNDS

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
<b>Unrestricted funds</b>			
General fund	<u>34,138</u>	<u>3,038</u>	<u>37,176</u>
<b>TOTAL FUNDS</b>	<u>34,138</u>	<u>3,038</u>	<u>37,176</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2021**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	11,309	(8,271)	3,038
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>11,309</b>	<b>(8,271)</b>	<b>3,038</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**Comparatives for movement in funds**

	At 1.6.19 £	Net movement in funds £	At 31.5.20 £
<b>Unrestricted funds</b>			
General fund	34,821	(683)	34,138
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>34,821</b>	<b>(683)</b>	<b>34,138</b>
	<u>          </u>	<u>          </u>	<u>          </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	12,495	(13,178)	(683)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>12,495</b>	<b>(13,178)</b>	<b>(683)</b>
	<u>          </u>	<u>          </u>	<u>          </u>

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

	At 1.6.19 £	Net movement in funds £	At 31.5.21 £
<b>Unrestricted funds</b>			
General fund	34,821	2,355	37,176
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>34,821</b>	<b>2,355</b>	<b>37,176</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2021**

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**9. MOVEMENT IN FUNDS - continued**

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	23,804	(21,449)	2,355
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>23,804</u>	<u>(21,449)</u>	<u>2,355</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2021.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,350	3,682
<b>Other trading activities</b>		
Fundraising events	5,959	8,813
<b>Total incoming resources</b>	<b>11,309</b>	12,495
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising activities	1,602	6,342
<b>Other trading activities</b>		
Licensing	40	-
<b>Charitable activities</b>		
Postage and stationery	406	778
Advertising	176	-
Sundries	192	-
Children's treats	2,116	1,530
Equipment	805	641
Insurance	-	240
Garden materials	110	284
Rent	710	605
Repairs and renewals	402	177
Clothing	-	251
Plant and machinery	615	615
	<b>5,532</b>	5,121
<b>Support costs</b>		
<b>Management</b>		
Telephone	583	926
Motor expenses	154	429
	<b>737</b>	1,355
<b>Governance costs</b>		
Accountancy and legal fees	360	360
<b>Total resources expended</b>	<b>8,271</b>	13,178
<b>Net income/(expenditure)</b>	<b>3,038</b>	(683)

This page does not form part of the statutory financial statements