

**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

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FOR THE YEAR ENDED 31 MAY 2021**

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

### **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

		2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
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

		2021 Unrestricted fund £	2020 Total funds £
	Notes		
<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.

The notes form part of these financial statements

**BALANCE SHEET - continued**  
**31 MAY 2021**

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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 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
	<b>£</b>	£
Fundraising events	<b><u>5,959</u></b>	<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>-</u>	<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
<b>TOTAL FUNDS</b>	<b>11,309</b>	<b>(8,271)</b>	<b>3,038</b>

**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
<b>TOTAL FUNDS</b>	<b>34,821</b>	<b>(683)</b>	<b>34,138</b>

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)
<b>TOTAL FUNDS</b>	<b>12,495</b>	<b>(13,178)</b>	<b>(683)</b>

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
<b>TOTAL FUNDS</b>	<b>34,821</b>	<b>2,355</b>	<b>37,176</b>

**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>	<b>12,495</b>
<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>	<b>5,121</b>
<b>Support costs</b>		
<b>Management</b>		
Telephone	583	926
Motor expenses	154	429
	<b>737</b>	<b>1,355</b>
<b>Governance costs</b>		
Accountancy and legal fees	360	360
<b>Total resources expended</b>	<b>8,271</b>	<b>13,178</b>
<b>Net income/(expenditure)</b>	<b>3,038</b>	<b>(683)</b>

This page does not form part of the statutory financial statements