

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

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FOR THE YEAR ENDED 31 MAY 2022**

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

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

**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

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

The notes form part of these financial statements

BALANCE SHEET
31 MAY 2022

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

The notes form part of these financial statements

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

**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

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

	2022	2021
	£	£
Depreciation - owned assets	615	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 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 £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	5,350
Other trading activities	5,959
Total	<u>11,309</u>
EXPENDITURE ON	
Raising funds	1,642
Charitable activities	
Children's activities	6,629
Total	<u>8,271</u>
NET INCOME	<u>3,038</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	34,138
TOTAL FUNDS CARRIED FORWARD	<u>37,176</u>

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

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 June 2021 and 31 May 2022	<u>26,298</u>	<u>6,154</u>	<u>32,452</u>
DEPRECIATION			
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>
NET BOOK VALUE			
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 £
Unrestricted funds			
General fund	<u>37,176</u>	<u>2,503</u>	<u>39,679</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	16,644	(14,141)	2,503
TOTAL FUNDS	16,644	(14,141)	2,503

Comparatives for movement in funds

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

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

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

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 £
Unrestricted funds			
General fund	34,138	5,541	39,679
TOTAL FUNDS	34,138	5,541	39,679

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

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 £
Unrestricted funds			
General fund	27,953	(22,412)	5,541
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,241	5,350
Other trading activities		
Fundraising events	15,403	5,959
Total incoming resources	16,644	11,309
EXPENDITURE		
Raising donations and legacies		
Fundraising activities	4,455	1,602
Other trading activities		
Licensing	-	40
Charitable activities		
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
	8,541	5,532
Support costs		
Management		
Telephone	566	583
Travel and subsistence	32	-
Motor expenses	187	154
	785	737
Governance costs		
Accountancy and legal fees	360	360
Total resources expended	14,141	8,271
Net income	2,503	3,038

This page does not form part of the statutory financial statements