

**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

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

**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

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

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

The notes form part of these financial statements

BALANCE SHEET
31 MAY 2023

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

The notes form part of these financial statements

BALANCE SHEET - continued
31 MAY 2023

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**

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

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

	2023	2022
	£	£
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 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 £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,241
Other trading activities	15,403
Total	<u>16,644</u>
EXPENDITURE ON	
Raising funds	4,455
Charitable activities	
Children's activities	9,686
Total	<u>14,141</u>
NET INCOME	2,503
RECONCILIATION OF FUNDS	
Total funds brought forward	37,176
TOTAL FUNDS CARRIED FORWARD	<u>39,679</u>

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

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 June 2022 and 31 May 2023	<u>26,298</u>	<u>6,154</u>	<u>32,452</u>
DEPRECIATION			
At 1 June 2022	-	3,690	3,690
Charge for year	-	615	615
At 31 May 2023	-	<u>4,305</u>	<u>4,305</u>
NET BOOK VALUE			
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 £
Unrestricted funds			
General fund	<u>39,679</u>	<u>(5,908)</u>	<u>33,771</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	3,527	(9,435)	(5,908)
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	37,176	2,503	39,679
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	16,644	(14,141)	2,503
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	37,176	(3,405)	33,771
TOTAL FUNDS	<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

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	20,171	(23,576)	(3,405)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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.

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

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,165	1,241
Other trading activities		
Fundraising events	2,362	15,403
Total incoming resources	3,527	16,644
EXPENDITURE		
Raising donations and legacies		
Fundraising activities	1,212	4,455
Charitable activities		
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
	6,144	8,541
Support costs		
Management		
Telephone	592	566
Travel and subsistence	-	32
Motor expenses	450	187
	1,042	785
Finance		
Bank charges	2	-
Plant and machinery	615	-
	617	-
Governance costs		
Accountancy and legal fees	420	360
Total resources expended	9,435	14,141
Net (expenditure)/income	(5,908)	2,503

This page does not form part of the statutory financial statements