



Trustees Annual Report and Accounts

For the Period Ending 31st March 2025

Charity Name: Step by Step (Wales)

Charity registration No: 1168671

Principal Address of Charity: 29 St Helen's Road, Swansea, SA1 4AP

Trustees:

- Rev Carl Roberts (Chairman)
- Mrs Vivienne Roberts (Treasurer)
- Ms Nesta Griffiths Michael
- Miss Megan Kennedy
- Mrs Carol Jones
- Mr Leonard Lewis
- Mr Derek Murphy

Structure, Governance and Management

Step by Step (Wales) is a Charitable Incorporated Organisation (CIO) whose only voting members are the Trustees. The last amended constitution was dated 12th May 2016.

All the trustees give their time voluntarily with the exception of Rev Carl Roberts and Mrs Vivienne Roberts who work full time for the charity and receive a weekly wage as awarded by the unconnected trustees.

The accounts and administration for the Charity are done by Mrs Vivienne Roberts.

Objectives and activities

The objects of the Step by Step (Wales) are as follows:

1. The Advancement Christianity by means of church services, holding of prayer meetings, running courses and working alongside people.
2. The relief of unemployment in such ways as may be thought fit by providing work where available, giving assistance in finding employment and offering skills training.

To achieve these objectives Step by Step (Wales) has maintained a gardening and clearance business which has provided employment opportunities. The Charity also raises fund by selling donated items through shops and online.

Achievements and performance

The largest cost is Employment costs being a total of £123,749 for the year. We had 20 employees of whom 2 worked more than 30 hours a week, 7 worked 16 to 24 hours a week and the rest were casual employees working under 16 hours per week

We had 7 volunteers working in different areas of the project usually for 1 or 2 days a week.

Grace and Truth Church

We have been holding our regular Sunday Service in Bethel Mission, Brynhyfryd, which has been a great blessing as well as the services at St Helen's Road.

We have continued to work with many people who have had needs including helping them to go to Christian Rehabilitation when that is needed.

St Helen's Road

We have been holding regular Sunday morning Services as well as Thursday Evening and Friday Afternoon meetings which have been well attended and have proved to be very profitable in the work of the ministry.

High Street Shop

The Grace and Truth Shop in the Old Argos Building in High Street Swansea has been a great place to continue the work. As well as selling items through the shop we have been successful in selling items online through Facebook Marketplace and our Ebay shop from the premises.

The shop is also a valuable place for meeting people in the community and we regularly provide food, clothing and household items to those in need.

Swansea Council have now agreed to 100% Rates relief which has proven to be a big help to the work.

Other Work

We have continued with the Gardening and clearance work. At the beginning of the financial year the Van had to be scrapped and we have been hiring a Van to use for deliveries and clearance work as required.

Financial Review

<u>Income</u>	
Gardening & Clearance	£ 4,371
Shop Sales	£112,647
Online sales	£ 8,257
Recycling Income	£ 3,809
Rent Income	£ 7,482
Delivery & Shipping	£ 4,520
Total Receipts from Charitable Activities	£141,086
Donations	£ 8,274
Gift Aid Claimed	£ 1,787
Church Income	£ 4,279
Total Income	£155,426
Employment Costs	£123,749
Other Expenditure	£ 37,228
Total Expenditure	£160,977
Net Deficit	(£ 5,551)

Net Current Assets	(£ 13,239)
Total Net Assets	£109,194

Looking Ahead

Grace and Truth Shop, High Street

The shop in the High Street will continue to trade as long as we are able to. We are aiming to make the most of the space to recycle as much of the things we have as possible and increase the income from sales in the shop and online.

St Helen's Road

The building needs a lot of work and as we do not have the finances to do that work or to convert the upper levels to flats as we would have liked, we have come to the decision that we will sell the building.

Other Work

We will continue to develop the Gardening and clearance work. We will continue to hire a van until we are able to purchase one with some of the proceeds of the sale of St Helen's Road.

Approved by the Trustees of Step by Step (Wales) on 24th October 2025

and signed on their behalf by Reverend Carl Roberts (Chairman)



STEP BY STEP (WALES)		Charity No	1168671		
		Company No	CE008488		
Annual accounts for the period					
Period start date	1st April 2024	To	Period end date	31st March 2025	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	14,340	-	-	14,340	22,120
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	133,604	-	-	133,604	110,938
Investments	S04	7,482	-	-	7,482	6,746
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	187
Total	S07	155,426	-	-	155,426	139,991
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	235	-	-	235	534
Charitable activities	S09	160,742	-	-	160,742	143,104
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	160,977	-	-	160,977	143,638
Net income/(expenditure) before tax for the reporting period	S13	- 5,551	-	-	- 5,551	- 3,647
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	- 5,551	-	-	- 5,551	- 3,647
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	- 5,551	-	-	- 5,551	- 3,647
Transfers to other funds	S18	-	-	-	-	-
Transfers from other funds	S19	-	-	-	-	-
Net movement in funds	S20	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S21	-	-	-	-	-
Other gains/(losses)	S22	- 5,551	-	-	- 5,551	- 3,647
Reconciliation of funds:						
Total funds brought forward	S23	- 8,256	-	-	- 8,256	- 4,609
Total funds carried forward	S24	- 13,807	-	-	- 13,807	- 8,256

Section B Balance sheet

	Guidance Note	Restricted				
		Unrestricted funds £	income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	122,433	-	-	122,433	181,989
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	122,433	-	-	122,433	181,989
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	1,034	-	-	1,034	1,553
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	4,273	-	-	4,273	1,295
Total current assets	B10	5,307	-	-	5,307	2,848
Creditors: amounts falling due within one year (Note 20)	B11	18,546	-	-	18,546.00	12,093.00
Net current assets/(liabilities)	B12	- 13,239	-	-	- 13,239	- 9,245
Total assets less current liabilities	B13	109,194	-	-	109,194	172,744
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	109,194	-	-	109,194	172,744
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	109,195	-	-	109,195	172,745
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	109,195	-	-	109,195	172,745

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
VIVIANNE ROBERTS	10/24/2025
Vivienne Roberts	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
Carl Roberts	10/24/2025
CARL ROBERTS	

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓	✓	✓

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓	✓	✓

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓	✓	✓

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
✓	✓	✓

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
✓	✓	✓

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
✓	✓	✓

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓	✓	✓

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
✓	✓	✓

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
✓	✓	✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
✓	✓	✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
✓	✓	✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
✓	✓	✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
✓	✓	✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
✓	✓	✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
✓	✓	✓

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
✓	✓	✓

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
✓	✓	✓

Income from interest, royalties and dividends This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
✓	✓	✓

Income from membership subscriptions Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes*	No*	N/a*
✓	✓	✓

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes*	No*	N/a*
✓	✓	✓

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes*	No*	N/a*
✓	✓	✓

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes*	No*	N/a*
✓	✓	✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes*	No*	N/a*
✓	✓	✓

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes*	No*	N/a*
✓	✓	✓

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

Yes*	No*	N/a*
✓	✓	✓

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes*	No*	N/a*
✓	✓	✓

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes*	No*	N/a*
✓	✓	✓

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes*	No*	N/a*
✓	✓	✓

Deferred income No material item of deferred income has been included in the accounts.

Yes*	No*	N/a*
✓	✓	✓

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Yes*	No*	N/a*
✓	✓	✓

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes*	No*	N/a*
✓	✓	✓

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes*	No*	N/a*
✓	✓	✓

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

500

They are valued at cost.

Yes*	No*	N/a*
✓	✓	✓

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

Yes*	No*	N/a*
✓	✓	✓

They are valued at cost.

Yes*	No*	N/a*
✓	✓	✓

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

Yes*	No*	N/a*
✓	✓	✓

They are valued at cost.

Yes*	No*	N/a*
✓	✓	✓

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be

Yes*	No*	N/a*
✓	✓	✓

end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
-------------------------------------	-------------------------------------	-------------------------------------

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

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Note 3

Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	8,274	-	-	8,274	14,496
	Gift Aid	1,787	-	-	1,787	3,258
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Church Offerings	4,279	-	-	4,279	4,366
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	14,340	-	-	14,340	22,120
Charitable activities:	Church Fund Raising	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Receipts from Trading -	4,371	-	-	4,371	3,552
	Online Sales	7,680	-	-	7,680	6,221
	Shop Sales	112,647	-	-	112,647	92,298
	Sales of Goods	577	-	-	577	4,451
	Shipping fees	4,520	-	-	4,520	3,047
	Recycling Income	3,809	-	-	3,809	1,369
	Total	133,604	-	-	133,604	110,938
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	7,482	-	-	7,482	6,746
	Other	-	-	-	-	-
	Total	7,482	-	-	7,482	6,746
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	187
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	187
TOTAL INCOME		155,426	-	-	155,426	139,991

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1		
Government grant 2		
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Section C

Notes to the accounts

(cont)

Note 6	Expenditure	This year				Last year				
		Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:		£							£	
Incurred seeking donations		-	-	-	-	-	-	-	-	-
Incurred seeking legacies		-	-	-	-	-	-	-	-	-
Incurred seeking grants		-	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity		235	-	-	235	534	-	-	-	534
		-	-	-	-	-	-	-	-	-
Total expenditure on raising funds		235	-	-	235	534	-	-	-	534
Expenditure on charitable activities:										
LABOUR COSTS		123,749	-	-	123,749	103,192	-	-	-	103,192
SUB-CONTRACTED LABOUR		200	-	-	200	-	-	-	-	-
WASTE DISPOSAL		600	-	-	600	727	-	-	-	727
SALE FEES		2,585	-	-	2,585	2,794	-	-	-	2,794
GIFTS & DONATIONS GIVEN		1,259	-	-	1,259	2,156	-	-	-	2,156
PREMISES COSTS		15,532	-	-	15,532	20,031	-	-	-	20,031
INSURANCE		1,790	-	-	1,790	1,097	-	-	-	1,097
MATERIALS		-	-	-	-	4	-	-	-	4
EQUIPMENT MAINT AND REPAIR		281	-	-	281	255	-	-	-	255
MOTOR EXPENSES		3,016	-	-	3,016	5,127	-	-	-	5,127
TRAVEL AND SUBSISTENCE		913	-	-	913	466	-	-	-	466
VAN HIRE		5,062	-	-	5,062	160	-	-	-	160
TELEPHONE		212	-	-	212	220	-	-	-	220
PRINTING, STATIONERY AND POST		310	-	-	310	142	-	-	-	142
SHOP & SAFETY EQUIPMENT		171	-	-	171	898	-	-	-	898
BUILDING MAINTENANCE		237	-	-	237	3,083	-	-	-	3,083
LEGAL & PROFESSIONAL FEES		504	-	-	504	-	-	-	-	-
BANK CHARGES		1,561	-	-	1,561	1,762	-	-	-	1,762
INTEREST		1,308	-	-	1,308	-	-	-	-	-
COMPUTER COSTS		208	-	-	208	-	-	-	-	-
DEPRECIATION		87	-	-	87	401	-	-	-	401
LOSS ON DISPOSAL OF ASSETS		1,139	-	-	1,139	-	-	-	-	-
CHURCH EXPENSES		18	-	-	18	586	-	-	-	586
MISC		-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
Total expenditure on charitable activities		160,742	-	-	160,742	143,104	-	-	-	143,104
Separate material item of expense										
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-
Other										
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total other expenditure		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE		160,977	-	-	160,977	143,638	-	-	-	143,638

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C	Notes to the accounts	(cont)
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Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	122,542	102,119
Social security costs	-	1,074
Pension costs (defined contribution scheme)	1,207	
Other employee benefits	-	-
Total staff costs	123,749	103,192

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management

This year £	Last year £
37,180	37,180

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	12	14
Governance	-	-
Other	-	-
Total	12	14

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

--	--

Section C**Notes to the accounts****(cont)****Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings £	Other land & buildings £	Motor Vehicles £	Fixtures, Fittings and Equipment £	Total £
At the beginning of the year	180,000	-	2,350	867	183,217
Additions	-	-		-	-
Revaluations	- 58,000	-		-	- 58,000
Disposals	-	-	- 2,350	-	- 2,350
Transfers *	-	-	-	-	-
At end of the year	122,000	-	-	867	122,867

14.2 Depreciation and impairments

**Basis		SL	SL	
** Rate		25%	10%	

At beginning of the year	-	-	881	347	1,228
Disposals	-	-	- 881	-	- 881
Depreciation	-	-		87	87
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	434	434.00

14.3 Net book value

Net book value at the beginning of the year	180,000	-	1,469	520	181,989
Net book value at the end of the year	122,000	-	-	433	122,433

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This yearLast year

3/31/2025	
Valued for Sale by Estate Agents	
180,000	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	355	1,031
Other debtors	679	522
Total	1,034	1,553

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20

Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	289	-	-	-
Trade creditors	304	4,133	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	593	658	-	-
Other creditors	17,360	7,302	-	-
Total	18,546	12,093.00	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
4,273	1,295
-	-
4,273	1,295

Note 28

Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

0

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Carl Roberts	Governing Document	20,405	416	-	-	20,821
Vivienne Roberts	Governing Document	17,490	329	-	-	17,819
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

0

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Carl Roberts	Governing Document	20,020	686	-	-	20,706
Vivienne Roberts	Governing Document	17,160	543	-	-	17,703
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

*If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.
State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.*

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

1

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

1

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)
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Note 29	Additional Disclosures
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.	



Section A

Independent Examiner's Report

Report to the trustees/
members of

STEP BY STEP (WALES)

On accounts for the year
ended

31st MARCH 2025

Charity no
(if any)

1168671

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

JM Noble

Date:

18/12/25

Name:

JENNIFER NOBLE

Relevant professional
qualification(s) or body
(if any):

CIMA, CIRM

Address:

9 KING GEORGE COURT
SKETTY, SWANSEA
SA2 8AR

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

NONE